



AGENDA FOR THE REGULAR MEETING OF THE FINANCE / PERSONNEL COMMITTEE

Date and Time:

Tuesday, October 26, 2021

6:00 P.M.

Location:

City Hall, Committee Room #205, 101 South Blvd. Baraboo

Members Noticed:

Scott Sloan, Jason Kent, Joel Petty

Others Noticed:

Department Heads (*agenda only*), City Admin. C. Bradley, B. Zeman, Post at Library, Media

MEMBERS not attending must notify the Chairperson at least 24 hours before the meeting.

1. Call Meeting to Order

- a. Roll Call of Membership.
- b. Note compliance with Open Meeting Law
- c. Approve October 12, 2021 minutes.
- d. Approve agenda.

2. Action Items

- a. **Accounts Payable** – Review and recommendation to Common Council on paying \$683,189.18.
- b. **Warning System Agreement** – Review and recommendation to Common Council on authorizing the Fire Chief or City Administrator to sign an agreement for Warning System Annual Inspection and Preventative Maintenance with Emergency Communication Systems. (*Stieve*)
- c. **Alma Waite Funds Request** – Review and recommendation to Common Council on 2022 approval of allocation of Alma Waite available funds among applicants. (*Ostrander*)
- d. **Fire Dept. Purchase** – Review and recommendation to Common Council on authorizing Fire Chief to expend up to \$400,000 on a Freightliner/Marion Mobile Water Supply Apparatus (Tender). (*Stieve*)
- e. **COVID-19 Policy** – Review and recommendation to Common Council to approve the proposed revisions to the City's COVID-19 Policy regarding recreation programs. (*Bradley*)
- f. **Employee Flex Plan** – Review and recommendation to Common Council to approve the agreement with HealthEquity for administration of Flexible Spending Plan. (*Zeman/Ostrander*)
- g. **Budget Amendments** – Review and recommendation to Common Council to authorize the 3rd Qtr. 2021 Budget Amendments. (*Ostrander*)

- ### 3. Information Items –
- a. Moody's Investor Service Annual Comment on Baraboo;
 - b. Baraboo Transit 3rd Qtr. Report;
 - c. 3rd Qtr. 2021 City Financial Statements
 - d. 2022 Budget Discussion

4. Adjournment

Scott Sloan, Chairperson

Agenda prepared by B. Zeman & posted on 10/22/2021

PLEASE TAKE NOTICE that any person who has a qualifying disability as defined by the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format, should contact the Municipal Clerk, 101 South Blvd., Baraboo, WI or phone (608) 355-2700, during regular business hours at least 48 hours before the meeting so that reasonable arrangements can be made to accommodate each request.

FOR INFORMATION ONLY AND NOT A NOTICE TO PUBLISH

Members Present: Sloan, Kent, Petty

Absent:

Others Present: Mayor Nelson, Adm. Bradley, Clerk Zeman, J. Ostrander, M. Hardy, L. Laux

Call to Order –Ald. Sloan called the meeting to order at 6:15p.m. noting compliance with the Open Meeting Law. Moved by Kent, seconded by Petty to approve the minutes of September 28, 2021. Motion carried unanimously. Moved by Petty, seconded by Kent to approve the agenda and carried unanimously.

Action Items

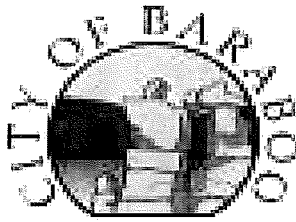
- a) **Accounts Payable** – Moved by Petty, seconded by Kent to recommend to Council for approval of the accounts payable for **\$417,369.15**. Motion carried unanimously.
- b) **2022 Parks, Recreation and Forestry Department Fees and Charges** – M. Hardy reviewed the proposed program fees for 2022 noting increases to several facilities and programs including shelter rental fees, pool fees, and some adult recreational fees. He also noted that Parks Commission is recommending a 2% increase for the Civic Center, which includes the long term lease rates. This increase is in part due to the increase in water charges. Moved by Petty, seconded by Kent to recommend to Council for approval of the 2022 Parks, Recreation and Forestry Department fees and Charges. Motion carried unanimously.
- c) **2022 Parks, Recreation and Forestry Department Seasonal Wages** – M. Hardy noted that one of our biggest challenges is getting employees without raising the wages. We do attempt to keep our wages in line with surrounding communities but at the same time knowing that any increase in wages has to be reflected on our fees. Changes for 2022 include a slight increase to life guards, adult volleyball, civic center weekend maintenance, parks maintenance, and zoo employees. In order to stay competitive, staff has been working to continue an incentive program for seasonal lifeguards by giving gift cards to area businesses. Moved by Petty, seconded by Kent to recommend to Council approval of the 2022 Parks, Recreation and Forestry Department Seasonal Wages. Motion carried unanimously.
- d) **Pierce Park Pavilion Lease** – M. Hardy explained that the Baraboo Thunderbird Youth Hockey Association has been with the City since about 1997 and during this time they have never been charged rent for the use of this pavilion. During the 6-month rental, they are responsible for all utilities. The Parks Commission is recommending the same stipulations of waiving the rent and requiring that they provide public skating on Sunday nights for 3 hrs, and free skating during the Winterfest Celebration. Moved by Kent, seconded by Petty to recommend to Council approving the lease of the Pierce Park Pavilion to the Baraboo Thunderbird Youth Hockey Association for October 15, 2021 to April 14, 2022. Motion carried unanimously.
- e) **2022 Boys & Girls Club of Baraboo-Sauk County Lease** – Other than the slight increase in the lease amount, no changes are proposed. Moved by Petty, seconded by Kent to recommend to Council for approval to continue subsidizing the Boys & Girls Club of Baraboo-Sauk County lease for 2022 by 80%. Motion carried unanimously.
- f) **2022 Baraboo Area Senior Citizens Organization Lease** – Other than the slight increase in the lease amount, no changes are proposed. Moved by Kent, seconded by Petty to recommend to Council for approval to continue subsidizing the Baraboo Area Senior Citizens Organization lease for 2022 by 80%. Motion carried unanimously.
- g) **Stage III Theater for Youth Lease**- Other than the slight increase in the lease amount, not changes are proposed. Moved by Petty, seconded by Kent to recommend to Council for approval to continue subsidizing the Stage III Theater for Youth lease for 2022 by 50%. Motion carried unanimously.

- h) **ARPA Funding** – Adm. Bradley reviewed the bond and approved project plan for the Jackson property. We were originally looking at \$4.8M in principal, the issuance of \$5,170,000. At the last Finance meeting, it was discussed that we would use \$1M of the COVID funds to be used towards the Water, Sewer and Stormwater at the Jackson property. Anticipating our costs will slightly increase, he estimated the new bond amount at \$3.9M. Under the original model, we will have to go until 2042 to get the full value recouped. Under the proposed, we would have enough money to close the TID in 2040. By doing so, we would then essentially save a net of \$1.6M in additional tax revenues. We would save \$728,000 in interest costs and \$135,000 in issuance costs, a net savings of \$863,000. When you add in the 1.5 years of tax revenue, your net savings by putting \$1M up front yields about \$2.5M on the back side. Mayor Nelson noted that we don't have a clear understanding of what we could spend this money on. We should consider that \$1M today might not be worth \$1M twenty years from now; trading today's dollars for future dollars. Finance Director J. Ostrander noted that by saving some room in our debt, we can always borrow for something else. Adm. Bradley noted that at this point, we are not showing a revenue loss which is restricting what this money can be used for. The committee also reviewed the use of COVID funds for the purchase of 22 portable and 5 mobile radios for a total commitment of up to \$109,000. Any remaining funds will be used for any COVID-19 related expenditures as needed. Moved by Petty, seconded by Kent to recommend to Council approving the resolution allocating of the American Rescue Plans Funding. Motion carried unanimously.
- i) **Litigation Opt In** – Adm. Bradley noted that we received a letter regarding a bankruptcy that was declared as of a result of the opioid litigation. It appears that the State of Wisconsin is involved in this and the Department of Justice has basically asked all municipalities if they would like to opt-in. Atty. Steve Zach is recommending that we register with the national settlement litigation which will allow him to receive and review any information relevant to the decision of whether to opt-in; no risk is involved at this time. Motion by Petty, seconded by Kent to recommend the Council approve the City register with the national settlement class action litigation. Motion carried unanimously.

Discussion Items

- a. Adm. Bradley, Finance Director J. Ostrander, and City Treasurer L. Laux presented the preliminary draft of the 2022 Budget.

Adjournment – Moved by Petty, seconded by Kent and carried to adjourn at 6:52pm.
Brenda Zeman, City Clerk



City of Baraboo, Wisconsin

Finance Department

101 South Boulevard

Baraboo, WI 53913

October 26, 2021

The Council lists attached are check registers described in summary below:

Category	Total	Accounts Payable Run Date
General	\$ 129,593.92	October 22, 2021
Utility	\$ 129,668.29	October 14, 2021
ACH	\$ -	
Payroll Remittance Checks	\$ 419,346.73	September 30, 2021
Department Purchasing Cards	\$ 4,580.24	October 11, 2021
Total expenditures	\$ 683,189.18	

RESOLUTION NO. 2021 -

Dated: October 26, 2021

The City of Baraboo, Wisconsin

Background: The five (5) outdoor warning sirens require annual maintenance. The request before you is to sign a five year contract with Emergency Communications Systems for the outdoor warning siren annual inspection and preventative maintenance. The price will remain at \$400 per siren for the five year period.

Fiscal Note: (☒ *one*) ☐ *Not Required* ☒ *Budgeted Expenditure* ☐ *Not Budgeted*
Comments:

Resolved, by the Common Council of the City of Baraboo, Sauk County, Wisconsin:

THAT the Fire Chief or City Administrator is authorized to sign Agreement for Warning System Annual Inspection and Preventative Maintenance with Emergency Communication Systems.

Offered by: Finance

Motion:

Second:

Approved: _____

Attest: _____



Emergency Communication Systems

Safety First

W971 County Rd CE Kaukauna, WI 54130

www.emergencycommunicationsystems-ecs.com

Phone: (920) 585-4001

Email: Bill@Siren-Service.com

Agreement for Warning System Annual Inspection & Preventative Maintenance

Creating a contract between Emergency Communication Systems and our customers instills confidence in the communities that we serve, knowing the warning system equipment is being maintained, tested, and held to a high standard. Service contracts for our customers allows them to ensure proper maintenance is being done on their equipment for the agreed upon length of time, eliminating any need to further search for certified service vendors or additional quotes. Service contracts allow Emergency Communication Systems to keep up to date records of equipment, ensure proper operation to protect our communities when a threat arises, and provides us with regular checks to ensure the equipment we stand behind is operating at optimal performance.

The following Annual Inspection & Preventative Maintenance Agreement is between

EMERGENCY COMMUNICATION SYSTEMS_____

&

Baraboo_____

This agreement covers annual inspection and preventative maintenance only for sirens and controls. Sirens added to the system after the agreement will be included the year following installation unless discussed and agreed upon between the two parties.

Agreement Period: (Please select one)

1-year agreement ☐

3-year agreement ☐

5-year agreement ☐

Between 2022 & _____

Total number of sirens and associated controls:

Per site annual cost: \$

Total Annual Cost for this agreement: \$

Total Contract Cost for this agreement: \$

Please Note: If the 3 or 5 year agreement is chosen, invoicing will be sent annually after the work is completed.

Party:

EMERGENCY COMMUNICATION SYSTEMS

Printed Name:

Bill Van Dyn Hoven

Signature:

Bill Van Dyn Hoven

Signature Date: October 18, 2021

Party:

Printed Name:

Signature:

Signature Date: _____

RESOLUTION NO. 2021 -

Dated: October 26, 2021

The City of Baraboo, Wisconsin

Background: In 1981, Alma Waite, a descendant of the circus wagon-building Moeller brothers, donated nearly three-quarters of a million dollars to the City to be used for qualifying events/projects within the community. Today, this money is administered by the City in a special account known as the “Alma Waite Fund.”

This year, the City received three (3) applications for funds for 2022. The applications have been reviewed by City staff and the staff confirms the applications meet the minimum eligibility requirements. The applications are as follows in no particular order:

1. Requesting \$ 6,000 – City of Baraboo Parks & Recreations - Oak Street Overlook (proposed Veteran’s Park) ADA access improvements
2. Requesting \$ 1,500 – Friends of Baraboo Park Challenge Park/new city playground
3. Requesting \$10,000 – Baraboo Concerts on the Square

Per City Code, the Finance/Personnel Committee is tasked with reviewing the applications and making a recommendation to Council regarding whether to grant the request(s) for funds. If the Council grants the request(s), the recipient(s) will be required to enter into a contract with the City stating, in part, that the money will be used as described in the application.

Please see the attached Alma Waite Report.

Fiscal Note: (check one) [] Not Required [x] Budgeted Expenditure [] Not Budgeted

Comments Available funding for the 2022 budget is \$11,058. Total requests are \$17,500. A determination will need to be made on the awards.

Resolved, by the Common Council of the City of Baraboo, Sauk County, Wisconsin:

THAT the following applications for funds from the City’s Alma Waite Fund are approved for fiscal year 2022:

1. City of Baraboo Parks & Recreation – In the amount of: _____
2. Friends of Baraboo Park Challenge – In the amount of: _____
3. Baraboo Concerts on the Square – In the amount of: _____

BE IT FURTHER RESOLVED that the Mayor and City Clerk are hereby authorized to execute the appropriate contracts on behalf of the City as required by §27.01(2)(f) of the Baraboo Municipal Code.

Offered by: Finance Committee
Motion:
Second:

Approved: _____

Attest: _____
 City Clerk

Request for City Funds

Date of Application: _

September 15, 2021

Note: The deadline date for Requests for City Funds is September 1st of any year for funding in the next year. You will be notified by December 31st of the year of your application as to the status of your request. If your request is approved for funding, you will, at a later point in time, be required to sign a Contract for Use of Public Funds.

If you wish to have the City consider contributing to your organization's event and/or project, please take a few moments to **read this application form completely before filling out the requested information.**

The City has a special account known as the Alma Waite Fund to support certain qualified events/projects for the community. If your request qualifies, it may be considered to be funded through this fund. If it does not qualify for consideration through this fund, it still may be considered for funding from other sources. Therefore, please review Section II as to your event/project's applicability for Alma Waite Funding. If it does not meet this Section's criteria, complete Section III instead. All Applicants must complete Section I.

SECTION I (To be completed by all applicants)

1. Your Name Mike Hardy
2. Your Address & Phone #

<u>124 2nd Street</u>	<u>Baraboo</u>	<u>WI</u>	<u>53913</u>	<u>608-355-2760</u>
Number and Street	City	State	Zip Code	Phone Number
3. Name of Organization Making Request City of Baraboo Parks and Recreation Department
4. Type of Organization municipal government
5. Purpose of Organization Parks and recreation facility and programming administration
6. Name of Event/Project Organizer Mike Hardy
7. Organizer's Address & Phone #

<u>124 2nd Street</u>	<u>Baraboo</u>	<u>WI</u>	<u>53913</u>	<u>608-355-2760</u>
Number and Street	City	State	Zip Code	Phone Number
8. Title of Event/Project Oak Street Overlook (proposed Veteran's Park) ADA/access improvements
9. Date(s) of Event/Project Spring 2022
10. Purpose of Event/Project Improvement of sidewalk and overlook terrace at the Oak Street overlook site to make accessible
11. Location of Event/Project Oak Street Overlook (above Kiwanis Park/Baraboo River)
12. How will Funds be Used? To construct ADA accessible sidewalk and terrace to overlook area
13. Amount of Funding Requested \$6,000
14. Date Funds Are Needed 04/01/2022

SECTION II (To be Completed only if Event/Project Qualifies for Possible Alma Waite Funding)

The City of Baraboo's Charter Ordinance for the Alma Waite Fund establishes priorities for expending Alma Waite Funds as follows:

First Priority shall be given to construction of City sidewalks serving City facilities and to City projects where funds are loaned to private property owners for the installation of sidewalk and/or curb and gutter adjacent to the property owner's residence or business. Alma Waite Funds shall not be loaned to a subdivider or developer to be used for sidewalk and/or curb and gutter construction in a new development or subdivision.

Second Priority shall be given to projects that benefit citizens of Baraboo as a whole, particularly those projects that provide matching funds from private contributions.

Low Priority shall be given to City projects that should be funded by the general property tax, such as equipment purchases, land purchases, and capital projects.

1. Describe why your request fits into the parameters described above.

As first priority, constructing ADA access/sidewalks to City park

2. What other funding sources are being used for this project?

Requesting additional \$17K in budget as well as future support from public and veteran's groups for memorial

3. How will the community benefit from the use of these funds on your event/project?

Access to park area overlooking river

4. Is this an annual event? ☐ Yes ☐ No If Yes, will you be applying for funds each year? ☐ Yes ☐ No

SECTION III (To be Completed only if Event/Project is not Suitable for Alma Waite Funding)

1. What other funding sources are being used for this project?

2. Is this an annual event? ☒ Yes ☐ No If Yes, will you be applying for funds each year? ☒ Yes ☐ No

3. Additional comments you may wish to make about your event/project

FOR CITY OF BARABOO USE ONLY

☐ Event/Project Denied for Funding from any City source. Reason for denial: _____

☐ Event/Project Approved for Funding through Alma Waite

☐ Event/Project Approved for Funding through _____ (identify funding source)

Request reviewed by: (names of Committees, Boards, Commissions, and Individuals) _____

Ostrander, Julie

From: Hardy, Michael
Sent: Wednesday, September 15, 2021 10:56 AM
To: Laux, Lori; Ostrander, Julie
Cc: Bradley, Casey; Nelson, Rob
Subject: Alma Waite request
Attachments: 2022 Oak Street overlook Alma Waite app..pdf

Attached is my request for Alma Waite funding for 2022. I'm requesting \$6,000 for the construction of ADA/accessibility improvements – sidewalks and terrace – at the Oak Street Overlook (upper Kiwanis Park) which overlooks the river, Kiwanis Park and Municipal Building areas. My goal for several years has been to work with the Legion and other veteran's groups to re-locate the existing war memorial from the Civic Center lawn to the overlook, and get a campaign to raise funds to build a better, updated memorial along with seating, flags, etc – which could be a cool view from below (seeing flags and an overlook from the Riverwalk, Broadway Bridge and municipal building) as well as providing a great place to view the river below and provide for a better/more modern veteran's memorial. The memorial itself would be a large capital campaign I would ask donors to completely fund, but the access (sidewalks) as well as the overlook terrace and safety wall/rails would be built by the City as part of this project. Benches could be donated as well similar to our Riverwalk bench donation program.

I can discuss this more at budget presentation. This has been presented to Parks Commission and they have approved of the plan to improve Oak Street overlook and look to veteran's groups for support, possibly changing the name of the overlook to "Veteran's Park" if these plans are supported...if Vets prefer to keep current location for memorial at Civic Center, we still would like to improve the overlook and provide safe public access for great views of the river below...

Mike Hardy, CPRP/CPSI, Director

ISA Certified Arborist-Municipal Specialist WI-0871AM
City of Baraboo Parks, Recreation & Forestry Dept.
124 2nd Street
Baraboo, WI 53913
608-355-2760
www.cityofbaraboo.com/parksandrecreation

Note: The deadline date for Requests for City Funds is September 1st of any year for funding in the next year. You will be notified by December 31st of the year of your application as to the status of your request. If your request is approved for funding, you will, at a later point in time, be required to sign a Contract for Use of Public Funds.

If you wish to have the City consider contributing to your organization's event and/or project, please take a few moments to **read this application form completely before filling out the requested information.**

The City has a special account known as the Alma Waite Fund to support certain qualified events/projects for the community. If your request qualifies, it may be considered to be funded through this fund. If it does not qualify for consideration through this fund, it still may be considered for funding from other sources. Therefore, please review Section II as to your event/project's applicability for Alma Waite Funding. If it does not meet this Section's criteria, complete Section III instead. All Applicants must complete Section I.

SECTION I (To be completed by all applicants)

1. Your Name Gerald L. Stich
2. Your Address & Phone # 1211 Crestview Dr - Marathon, WI 53913 356-1908
Number and Street City State Zip Code Phone Number (C) 706-833-8405
3. Name of Organization Making Request Marathon Concerts On The Square
4. Type of Organization Not Non-profit corporation
5. Purpose of Organization To provide cultural enrichment & summer entertainment to the citizens & seasonal visitors through a summer concert series in downtown Marathon June through August
6. Name of Event/Project Organizer Gerald Stich Professor Emeritus
7. Organizer's Address & Phone # same as above
Number and Street City State Zip Code Phone Number
8. Title of Event/Project Concerts On The Square
9. Date(s) of Event/Project Thurs June 9 through Aug. 25, 2022
10. Purpose of Event/Project Same as 5 above
11. Location of Event/Project Sauk County Courthouse Lawn - Ringling Theatre
12. How will Funds be Used? To support administrative cost, artist fees, liability insurance, printing, production costs
13. Amount of Funding Requested \$10,000
14. Date Funds Are Needed May 1st, 2022

The City of Baraboo's Charter Ordinance for the Alma Waite Fund establishes priorities for expending Alma Waite Funds as follows:

First Priority shall be given to construction of City sidewalks serving City facilities and to City projects where funds are loaned to private property owners for the installation of sidewalk and/or curb and gutter adjacent to the property owner's residence or business. Alma Waite Funds shall not be loaned to a subdivider or developer to be used for sidewalk and/or curb and gutter construction in a new development or subdivision.

Second Priority shall be given to projects that benefit citizens of Baraboo as a whole, particularly those projects that provide matching funds from private contributions.

Low Priority shall be given to City projects that should be funded by the general property tax, such as equipment purchases, land purchases, and capital projects.

- Describe why your request fits into the parameters described above. *As a second priority project these concepts benefit Baraboo citizens and are supported by contributions of industry, professional offices, businesses, service clubs, chamber of commerce, downtown Baraboo, and private individuals*
- What other funding sources are being used for this project? *see above*
- How will the community benefit from the use of these funds on your event/project? *COTS has become one of the unique benefits of living in small town mid-America. With the excellent support they receive these concerts continue to draw record numbers from throughout the greater Baraboo Area.*
- Is this an annual event? ☒ Yes ☐ No If Yes, will you be applying for funds each year? ☒ Yes ☐ No

SECTION III (To be Completed only if Event/Project is not Suitable for Alma Waite Funding)

- What other funding sources are being used for this project? *see above #1*
- Is this an annual event? ☒ Yes ☐ No If Yes, will you be applying for funds each year? ☒ Yes ☐ No
- Additional comments you may wish to make about your event/project *We appreciate the support the city has given us in the past and only hope it will continue.*

FOR CITY OF BARABOO USE ONLY

☐ Event/Project Denied for Funding from any City source. Reason for denial: _____

☐ Event/Project Approved for Funding through Alma Waite

☐ Event/Project Approved for Funding through _____ (identify funding source)

Request reviewed by: (names of Committees, Boards, Commissions, and Individuals) _____

Request for City Funds

Date of Application: _

4/12/21

Note: The deadline date for Requests for City Funds is September 1st of any year for funding in the next year. You will be notified by December 31st of the year of your application as to the status of your request. If your request is approved for funding, you will, at a later point in time, be required to sign a Contract for Use of Public Funds.

If you wish to have the City consider contributing to your organization's event and/or project, please take a few moments to read this application form completely before filling out the requested information.

The City has a special account known as the Alma Waite Fund to support certain qualified events/projects for the community. If your request qualifies, it may be considered to be funded through this fund. If it does not qualify for consideration through this fund, it still may be considered for funding from other sources. Therefore, please review Section II as to your event/project's applicability for Alma Waite Funding. If it does not meet this Section's criteria, complete Section III instead. All Applicants must complete Section I.

SECTION I (To be completed by all applicants)

1. Your Name Bekah Stelling
2. Your Address & Phone # 115 10th St. Baraboo WI 53913 608-354-3535
Number and Street City State Zip Code Phone Number
3. Name of Organization Making Request Friends of Baraboo Parks Inc.
4. Type of Organization Non-Profit
5. Purpose of Organization To aid in the betterment of Baraboo area parks
6. Name of Event/Project Organizer Challenge Park
7. Organizer's Address & Phone # 124 2nd St. #17 Baraboo, WI 53913 608-354-3133
Number and Street City State Zip Code Phone Number
8. Title of Event/Project Challenge Park New City Playground
9. Date(s) of Event/Project Fall 2021
10. Purpose of Event/Project To give teens and adults a place to safely challenge their bodies and minds on equipment that is designed for them.
11. Location of Event/Project Ochsner Park
12. How will Funds be Used? To purchase the equipment for playground
13. Amount of Funding Requested 1500.00
14. Date Funds Are Needed Fall 2021 or after we can install more pieces as funds become available.

SECTION II (To be Completed only if Event/Project Qualifies for Possible Alma Waite Funding)

The City of Baraboo's Charter Ordinance for the Alma Waite Fund establishes priorities for expending Alma Waite Funds as follows:

First Priority shall be given to construction of City sidewalks serving City facilities and to City projects where funds are loaned to private property owners for the installation of sidewalk and/or curb and gutter adjacent to the property owner's residence or business. Alma Waite Funds shall not be loaned to a subdivider or developer to be used for sidewalk and/or curb and gutter construction in a new development or subdivision.

Second Priority shall be given to projects that benefit citizens of Baraboo as a whole, particularly those projects that provide matching funds from private contributions.

Low Priority shall be given to City projects that should be funded by the general property tax, such as equipment purchases, land purchases, and capital projects.

1. Describe why your request fits into the parameters described above.

This project will benefit the citizens of Baraboo and has a matching funding of 40,000 from a private donor.

2. What other funding sources are being used for this project?

Matching donation, applied for 2 other grants, general public fundraising & events.

3. How will the community benefit from the use of these funds on your event/project?

There is nothing like this currently in Baraboo and it will help give teens a safe space & adults an extra fitness challenge.

4. Is this an annual event? ☐ Yes ☒ No If Yes, will you be applying for funds each year? ☐ Yes ☐ No

SECTION III (To be Completed only if Event/Project is not Suitable for Alma Waite Funding)

1. What other funding sources are being used for this project?

2. Is this an annual event? ☐ Yes ☐ No If Yes, will you be applying for funds each year? ☐ Yes ☒ No

3. Additional comments you may wish to make about your event/project

FOR CITY OF BARABOO USE ONLY

☐ Event/Project Denied for Funding from any City source. Reason for denial: _____

☐ Event/Project Approved for Funding through Alma Waite

☐ Event/Project Approved for Funding through _____ (identify funding source)

Request reviewed by: (names of Committees, Boards, Commissions, and Individuals) _____

Alma Waite Budget - 2022

	2021			
Revenue:	Original Budget	Amended Budget	YTD	Projected Ending
Interest on Special Assessments	\$ 31	\$ 31	\$ 31	\$ 31
Interest on Investments, net of fees	15,225	15,225	6,170	11,805
Fund Balance Applied	-	-	-	-
Total Interest and FB Revenue	15,256	15,256	6,201	11,836
Special Assessments (non-spendable fund balance)	955	955	955	955
Total Revenues	\$ 16,211	\$ 16,211	\$ 7,156	\$ 12,791

Expenditures:	Original Budget	Amended Budget	YTD	Projected Ending
Required:				
25% Annual Interest Earnings	\$ 3,814	\$ 3,814	\$ 1,550	\$ 2,959
Special assessments returned to restricted fund balance	955	955	955	955
Total Required expenditures	4,769	4,769	2,505	3,914

Prior Year:				
P1 - Ochsner Park Zoo_Sidewalk & Fence 2021	4,000	4,000	-	2,500
P2A - Concerts on the Square_2021	1,706	1,706	-	1,706
P2B - Al. Ringling Theatre Friends (Live on Stage Event) 2021	1,500	1,500	-	1,500
P2B - Baraboo Acts Coalition_Equitable Community Efforts 2021	1,706	1,706	-	1,706
Total New Requests	\$ 8,912	\$ 8,912	\$ -	\$ 7,412
Total Expenditures	\$ 13,681	\$ 13,681	\$ 2,505	\$ 11,326

Change in Expendable Fund Balance	1,465.00
Expendable Fund Balance, Beginning of Year	9,593.08
Expendable Fund Balance, Ending of Year (What's Available for 2021)	\$ 11,058.08

2022 Requests	
P1 - Oak Street Overlook - Sidewalk related	6,000.00
P2A - Concerts on the Square_2022	10,000.00
P2A - Friends of the Baraboo Parks, New Ochsner Challenge Park	1,500.00

Total 2022 Requests	\$ 17,500.00
Amount (Over) Under What's Available	\$ (6,442.00) Reduce

Anticipated Expendable Fund Balance:	2021 Projected	2022 Budget
Expendable Fund Balance, beginning of year	\$ 9,593	\$ 11,058
Change in Expendable Fund Balance	1,465	(17,500) Reduce
Expendable Fund Balance, ending of year	\$ 11,058	\$ (6,442)

Anticipated Non-Expendable Fund Balance:	Projected	Budget
Non-expendable fund balance, beginning of year	\$ 1,189,572	\$ 1,192,531
Change in non-expendable fund balance	2,959	1,638
Non-expendable fund balance, ending of year	\$ 1,192,531	\$ 1,194,169

RESOLUTION NO. 2021 -

Dated: October 26, 2021

The City of Baraboo, Wisconsin**Background:**

Tender 8 is a mobile water supply apparatus. It is scheduled to be replaced in 2022 and \$400,000 was budgeted in the 2022 Fire Department Capital budget. Additionally, the funds are available in the Fire Department Capital Equipment Fund.

I received prices from Pierce Mfg. and Marion Body Works. Prices from both manufacturers are below the 2022 Capital Budget amount of \$400,000.00.

I am requesting to sign a contract with Marion Body Works for a new Freightliner 3000 Gallon Mobile Water Supply Apparatus to avoid any potential increase in prices for the chassis, components or other parts for this new apparatus. Payment for the new apparatus would not be due until after January 1, 2022.

Fiscal Note: (☒ one) ☐ Not Required ☒ 2022 Budgeted Expenditure ☐ Not Budgeted
Comments

Resolved, by the Common Council of the City of Baraboo, Sauk County, Wisconsin:

THAT the Fire Chief is authorized to expend up to \$400,000 on a Freightliner/Marion Mobile Water Supply Apparatus(Tender) as budgeted in 2022 Fire Department Capital Budget, and

THAT the Fire Department Equipment Replacement Fund has the capacity to support this purchase, and

THAT the Fire Chief is authorized to sign a purchase agreement with Marion Body Works.

THAT all other bids or quotes are rejected.

Offered by: Finance

Motion:

Second:

Approved: _____

Attest: _____



A Tradition of Quality. Since 1905

EMERGENCY VEHICLE PROPOSAL

October 11th , 2021

**TO: Baraboo Fire Department
135 4th Street
Baraboo, WI 53913**

Dear Chief Stieve:

Thank you for the opportunity to quote this fire apparatus and equipment for you and your department. Marion has been building extruded aluminum fire apparatus since 1964. We are the oldest manufacturer of extruded built fire apparatus in the industry. We hope that you find our proposal to be the best long term value for your money.

The undersigned is prepared to build for you, the apparatus and equipment herein named in the specifications, with the intent to have an order placed by you for final acceptance by Marion Body Works Inc., at its home office in Marion, WI.

DESCRIPTION OF APPARATUS AND EQUIPMENT

Freightliner 114SD chassis, L9 450hp Cummins Motor, 1,000gpm Waterous CXPA pto pump and a 3,000 gallon poly water tank, with an extruded aluminum body featuring a Whelen LED lighting package and equipment per the proposed specifications.

TOTAL \$399,932.00

Three Hundred Ninety-Nine Thousand, Nine Hundred Thirty-Two Dollars
(Total price, F.O.B. Marion, WI with State, Federal, FET or Local Taxes Not Included)

COMPLETION

Delivery of said apparatus and equipment shall be delivered to you within {360-390} calendar days after Marion's receipt of your order. This estimate assumes timely approval by you of the Marion detailed submittal, timely receipt of the chassis, and no events /beyond the reasonable control of Marion.

PAYMENT TERMS 100% PREPAYcharges

A 100% pre-pay discount of \$6,000.00 has been applied to the proposal price. In addition, Marion Body Works is offering this discount which full payment can be delayed until January 2022 with no additional charges to you providing a contract is signed in October of 2021. As our letter states, vendors are continuing to face shortages, price increases, and surcharges. This will allow you to order the apparatus without these additional charges.





A Tradition of Quality. Since 1905

SHOW DISCOUNT

Marion Body Works is offering a show discount of \$2,500.00 if we can display your new fire apparatus at the Wisconsin Fire Fighters Convention in March of 2023. The discount is already included in the proposal price.

STANDARD WARRANTIES

Two year warranty
10 Year **non-prorated** paint warranty
7 year electrical warranty
10 year stainless steel plumbing warranty
20 year body structural warranty

SERVICE CENTER

Emergency Vehicle Services, LLC is the authorized sales and service center for Wisconsin for Marion Body Works Inc. located in Marion, WI.

LENGTH OF THIS PROPOSAL

This proposal is good for 18 calendar days from its date.

EMERGENCY VEHICLE SERVICES, LLC

By Todd M. Bellurte





October 8th 2021

Committee Members:

This letter is meant to inform you that Marion is seeing significant price increases from our vendors and chassis suppliers. Marion is committed to trying to hold our body pricing at this time. However, we would encourage your department to act quickly as we have been advised that there are substantial price increases, not to mention lack of availability, of chassis and component parts that might negatively affect your bid. Marion is trying to do our due diligence to communicate information that would best serve your department during this time.

Looking forward to working with you and your department.

Cal Kanowitz
Fire and Emergency Sales
Customized To Drive Greatness

RESOLUTION NO. 2021 -

Dated: October 26, 2021

The City of Baraboo, Wisconsin

Background: On August 10, 2021 the City Council adopted the Employee COVID-19 Policy, as adopted we did not recognize indoor athletic and recreation activities. Now that the recreational programs are moving back indoors for the fall and winter seasons we would like to amend the policy to allow the City Administrator to consider and grant exceptions based on proposed modifications to the policy to help facilitate each requestor's recreational or athletic activities.

Fiscal Note: (check one) ☒ Not Required ☐ Budgeted Expenditure ☐ Not Budgeted
Comments:

Resolved, by the Common Council of the City of Baraboo, Sauk County, Wisconsin:

THAT the City's Employee COVID-19 Policy be amended as provided for in the attached Policy.

Offered by: Finance and Personnel
Motion:
Second:

Approved: _____

Attest: _____

CITY OF BARABOO	POLICY TITLE: EMPLOYEE COVID-19 POLICY	
TARGET AUDIENCE: City Employees	POLICY SOURCE: Administration Department	POLICY LOCATION: City Website, City Clerk
DATE APPROVED BY COUNCIL: 08-10-2021	DATE AMENDED BY COUNCIL:	ATTORNEY REVIEW: S. Zach, 8-10-2021

FACE COVERINGS

All City employees, including seasonal, temporary and paid-per-call employees (collectively “employees”), volunteers, elected and appointed officials, members of any City committee, commission or board, City contractors and vendors, and members of the public are required to properly wear face coverings while in City buildings facilities and vehicles. This includes cubicles, offices, conference rooms, elevators, stairwells, kitchenettes, bathrooms, hallways, and corridors. It does not cover rooms occupied by one person with the door closed or vehicles occupied by one person.

This requirement applies regardless of whether a person has received a COVID-19 vaccination.

The proper wearing of a face covering means:

- A surgical mask or a mask approved by the Department Head. Certain employees are required by the nature of their job to wear N-95 masks and will be advised of this requirement; and
- Is worn in a manner which completely covers a person’s mouth and nose.

Employees or members of the public who are unable to wear face coverings due to physical or mental health conditions or disability or because of a sincerely held religious belief should notify their Department Head. Member of the public who wish to enter a City building or facility with those restrictions or beliefs should similarly notify the City employee in charge of the building or facility upon entering that building or facility. This policy does not apply to children under age of two.

The City will have a supply of appropriate face coverings available for employees and members of the public doing business with the City. Employees may wear their own clean, work-appropriate face coverings which meet the above requirements.

Face coverings may be removed when eating, drinking, communicating with someone who is deaf or hard of hearing, and when communication cannot be achieved through other means, to confirm identity if requested, or if in an enclosed space where no other person is present.

Employees who refuse to comply with this directive may be subject to discipline up to and including termination.

Members of the public who refuse to follow this directive will not be permitted to enter the City building or facility or will be asked to leave the building or facility. The City will make reasonable arrangements to facilitate the conduct of City business with members of the public who do not comply with this directive.

An elected or appointed official and any member of a City committee who does not comply with this directive will be required to attend any properly noticed meeting of a City body or committee remotely. The City will facilitate such remote attendance and the member’s remote presence will qualify for quorum and per diem purposes.

The City Administrator shall have the authority to grant exceptions to this policy for the purposes of recreational or athletic activities using City-owned facilities. Groups seeking an exception shall submit a written request to the City Administrator, including the specific persons, timeframe, location, and activities involved. The City Administrator shall review, respond accordingly, and provide notice of any exception to relevant City staff.

Testing/Vaccinations

The City strongly encourages its employees, volunteers, elected officials, and committee members to receive an approved COVID-19 vaccination. At the time of the adoption of this policy, those vaccinations are two shots of Pfizer-BioNTech taken 21 days apart, two shots of Moderna vaccine taken 28 days apart, or one shot of the Johnson & Johnson's Janssen vaccine.

All employees, volunteers, elected officials, committee, commission or board members are required to provide the City with written documentation by August 16, 2021 that they have received an approved COVID-19 vaccination. An employee, volunteer, elected official, or committee member who does not provide the City with such written documentation will be considered unvaccinated for the purpose of this policy. Any employee, volunteer, elected official, or committee member who provides written documentation of full vaccination after August 16, 2021 shall thenceforth be considered vaccinated and eligible for the benefits outlined below.

The written documentation of vaccination status ("documentation") must be submitted to the City Clerk or her designee. The documentation for all individuals will be kept confidential in a segregated file marked "Confidential." The documentation will not become part of an employee's personnel file. Access to the documentation is restricted to the Clerk or designee, the City Administrator, the Mayor, the employee's Department Head, and any individual with an objective reason to know such information for the purpose of conducting City business.

An unvaccinated elected or appointed official and any member of a City committee, commission or board may attend any properly noticed meeting of a City body or committee remotely. The City will facilitate such remote attendance and the member's remote presence will qualify for quorum and per diem purposes.

COVID-19 Emergency Sick Leave

The City will provide regular part-time and full-time City employees **who have received the full dose of an approved COVID-19 vaccine**, up to eighty (80) hours of additional paid leave in the form of COVID Emergency Sick Leave to be used during the first fourteen calendar days by those employees who are unable to work (or telework). COVID Emergency Sick Leave shall be used due to the following reasons:

1. The employee tests positive for COVID-19;
2. The employee is experiencing COVID-19 symptoms and is seeking medical diagnosis or waiting for COVID test results; or
3. The employee has been advised by a medical provider, a Public Health Agency, or the City to quarantine due to, but limited to, the following: being determined to be a close contact of a positive individual or living in a household with a confirmed positive individual

The City may follow up with an employee requesting such leave to obtain additional information and to advise the employee of other benefits available including FMLA benefits to run concurrently where permitted. The

employee may also use his or her own paid leave. Employees wishing to utilize this leave are required to notify their Department Head immediately.

The City may at its sole discretion make modifications to this policy at any time including, but not limited to, termination of this policy. There is no carryover of unused COVID Emergency Sick Leave and any unused leave will be forfeited on the date this policy is terminated. The application of this leave program is not intended to provide cumulative benefits if future mandated paid-leave programs are imposed at either the State or Federal level.

Employees who are eligible to work from home will be required to work from home if medically possible. These work-from-home hours will be paid as regular hours and will not be counted toward this leave. When taking leave under this policy, employees are entitled to receive their regular rate of pay as compensation during a qualifying period of absence. Unless an employee is teleworking, COVID Emergency Sick leave for qualifying reasons must be taken in full-day increments and cannot be taken intermittently. Prior to returning to work, employee must meet the requirements set forth in the departmental return to work policy.

Regular part-time and full-time City employees **who have NOT received the COVID-19 vaccine are not eligible** for COVID-19 Emergency Sick Leave and will need to use their bank of accrued leave (sick, vacation, personal holiday, or compensatory time) for any absences due to the following:

1. The employee tests positive for COVID-19.
2. The employee is experiencing COVID-19 symptoms and is seeking medical diagnosis or waiting for COVID test results.
3. The employee has been advised by a medical provider, a Public Health Agency, or the City to quarantine due to, but limited to the following: being determined to be a close contact of a positive individual or living in a household with a confirmed positive individual.

Employees unable to receive the COVID-19 vaccine due to medical reasons or because of a sincerely held religious belief, practice, or observance, may request an exemption from this policy to receive the COVID Emergency Sick Leave. Exemptions or reasonable accommodations are not guaranteed. Personal or philosophical reasons for not getting vaccinated are insufficient, and requests of this nature will be denied. The City may verify an employee's medical exemption with their medical provider. Employees requesting an exemption understand that the City is not required to provide an exemption accommodation if doing so would pose a direct threat to the employee or other in the workplace or would create undue hardship for the City. Requests for an exemption should be submitted in writing to the City Administrator.

The COVID Emergency Sick Leave will be interpreted by the City Administrator, utilizing the regulations governing the Family First Coronavirus Recovery Act as a guide, and administered in his sole judgement.

Effective Date

This policy will be in effect as of 12:01 a.m. on Monday, August 16, 2021 and will remain in effect until rescinded by the Common Council. The provisions of the COVID-19 Emergency Sick Leave are not retroactive.

RESOLUTION NO. 2021 -

Dated: October 26, 2021

The City of Baraboo, Wisconsin

Background: In 2003 the Common Council approved a resolution offering employees Flexible Spending, also known as a “cafeteria plan”. This included a health insurance premium payment plan, a medical expense reimbursement plan, and a dependent care assistance plan. This plan allows both the employee and the City to save on Social Security.

It was recommended by both the City Clerk and the City Treasurer that City Staff review other firms that offer similar plans. Firms offering Flexible Spending have not been reviewed since 2003. City staff reviewed proposals from five different firms.

Based on cost and services provided, City Staff is recommending that the City contract with HealthEquity to offer Flexible Spending to eligible employees. Information on this firm and the services offered, including the fee schedule, is attached.

This recommendation will be reviewed by the Finance Committee at their October 26, 2021 meeting.

Fiscal Note: (check one) [] Not Required [x] Budgeted Expenditure [] Not Budgeted Comments

Resolved, by the Common Council of the City of Baraboo, Sauk County, Wisconsin:

THAT the City Clerk be authorized to sign, on behalf of the City of Baraboo, the attached proposal, and any plan documents as needed, from HealthEquity to provide employees with Flexible Spending.

Offered by: Finance Committee Approved by Mayor: _____

Motion:

Second: Certified by City Clerk: _____

HealthEquity®

Proposal
for
City of Baraboo



Integrated, powerful, end to end solutions

Andrew Hanson | Sales

ahanson@healthequity.com | 6086302878

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Executive Summary

In today's complex healthcare landscape, clients need a consumer-directed benefits administrator with depth of experience, a full suite of service-focused offerings and cutting-edge technologies to support their needs. As a leader in consumer-directed benefits administration, HealthEquity delivers on that need through comprehensive solutions and education. Our solution was designed to ensure remarkable service, increase adoption, ease of use all while improving member satisfaction.

In 2002, HealthEquity was established with the intent to transform health care and help Americans better save and spend their health care dollars. Since our inception, we have strived to develop a 'purple' culture both internally as a company as we serve more than 12 million accountholders throughout the United States. Our constant focus on exceeding our clients' expectations launched HealthEquity to become the nation's largest independent custodian of health savings accounts (HSAs). As a U.S. Department of Treasury-licensed nonbank HSA administrator and trustee, we administer more than 12 million accounts nationwide and serve as the custodian for approximately \$11.5 billion in assets. With the acquisition of WageWorks in 2019, we have expanded our focus to provide our clients a total solutions for benefit administration, including administering flexible spending accounts (FSAs), health reimbursement arrangements (HRAs), COBRA, direct bill, commuter, fitness, education and other reimbursement programs. Together, our unparalleled level of experience has resulted in the development of an offering to fully support members on a journey of managing, paying, and growing their health and wealth.



1. Exceptional in character, extent, degree: **remarkable**
2. Worthy of notice or attention; **outstanding**
3. Notably or conspicuously unusual; **extraordinary**

Synonyms:

Noteworthy, extraordinary
remarkable, unusual or **uncommon**



Build on 20+ years of industry best practices.

In 2002 we reimagined what employee benefits could be. Today we push innovation forward with data-driven experiences and integrated solutions expertly tailored to your unique business needs.



Tap into powerful data in sights.

Managing benefits for 1/7 of the American workforce enables us to gain unique perspective on what works and what doesn't.



Our scale is your advantage.

Because we manage benefits for 100,000+ organizations, we can deliver powerful solutions at much better value.

As an industry leader, we offer clients a single source for convenient solutions and are differentiated in the industry by our:

- Comprehensive administration capabilities delivered through innovative proprietary systems
- Proven implementation approach and account management services to ensure a smooth transition to services and seamless ongoing administration
- Corporate initiatives to provide superior service to members, family members, and the benefits team
- Scalability, financial strength, and long-term attention on the importance of *health and wealth*

Notable User Experience

We are committed to helping members and dependents become more informed healthcare consumers. Key goals driving our engagement in partner initiatives include:

- Help reduce long-term medical plan and member cost trend
- Improve member engagement through multiple member education channels
- Support clients, members, dependents, and HR professionals
- Offer tools and resources resulting in a seamless member experience
- Provide convenient, online decision-support tools and provider payment options

Our solution is built around the imperative our client experience must be top notch. To support this initiative, our intuitive and robust web portal supports users in accomplishing most of their Consumer Directed Benefits (CDB) management tasks securely online. Due to our uptime of more than 99%, users can access and manage their accounts virtually anytime, anywhere.

We recognize the importance of partnering with a proven administrator to oversee this vital component of your benefits strategy. HealthEquity is committed to providing comprehensive and service-focused capabilities to support member health and wealth initiatives. Our product suite offers a unique combination of healthcare and financial services capabilities – a critical differentiator in the industry and a pillar of our success. By leveraging this expertise, your members can realize long-term benefits by learning to better save and spend their healthcare dollars. Clients and partners can enjoy a robust solution delivered by a single partner and industry leader. Our expertise and dedication result in convenient solutions for clients seeking one partner to guide their benefit strategy to impact members' health and wealth.

HealthEquity Overview

About HealthEquity

HealthEquity was established in 2002 with a focus on transforming the healthcare industry by empowering individuals with tools to manage healthcare costs. When health savings accounts were signed into law in 2004, HealthEquity was well-positioned to help guide individuals and clients to become informed consumers of these new tax-advantaged financial accounts. As members leverage HSAs alongside a qualified high deductible health plan, they save significantly in the short-term through reduced monthly premiums as well as in the long-term by growing their savings both at contribution and investment.

With the acquisition of WageWorks, a leading benefits administrator, we are uniquely positioned to help individual accountholders connect health and wealth. Only HealthEquity delivers the integrated end-to-end solutions to simplify benefits administration and provide members a truly cohesive experience. Our services benefit millions of members as well as more than 100,000 clients, ranging in size from the largest enterprises to small businesses. Our total solution includes:

- Healthcare accounts
 - Health Savings Account (HSA)
 - Flexible Spending Account (FSA)
 - Health Reimbursement Arrangement (HRA)
 - Retiree Healthcare Spending Account
- Dependent Care FSA (DCFSA)
- Commuter benefits
- COBRA administration
- Direct Bill administration
- Employer-sponsored programs (ESP)
 - Emergency Disaster Relief programs
 - Gym reimbursement
 - Tuition reimbursement
 - Wellness reimbursement

With decades of experience, we know how to scale quickly, influence legislation, and provide leadership within the employee benefits industry. We strive to ensure our clients and their members receive innovative programs supported by superior service. We understand the cost pressures associated with benefits; therefore, we are committed to delivering efficient and cost-effective services capable of eliminating hassle and saving companies both time and money. Our goal is to provide support to empower individuals to achieve wellness today and financial wellbeing tomorrow.

20+ Years
INDUSTRY
LEADERSHIP



1/7 of the
AMERICAN
WORKFORCE

100,000 +
ORGANIZATIONS



Our Mission and Vision

It is our mission is to help Americans thrive in today's healthcare system by offering a variety of tax-advantaged products designed to incentivize informed decision-making and encourage long-term savings. With a full suite of healthcare financial products, we help millennial consumers better save, manage, spend, and grow their pre-tax dollars through government-approved health savings vehicles.

Our vision involves facilitating access to affordable healthcare through the combination of high-deductible health plans and our tax-advantaged health account products. We view our financial tools as a way for individuals and companies to maximize their dollars in real-time, while building greater wealth for the long run. While some administrators or financial institutions offer single product solutions as a sideline business, connecting health and wealth is our sole focus. At HealthEquity, we want every American to have our accounts as part of their lifelong plan.

One partner. Total solution.

Only HealthEquity delivers the end-to-end integrated solutions you need to simplify benefits administration and give employees a truly cohesive experience.

How We Provide Remarkable Service

Through passion for sharing insight and support, we begin our commitment to remarkable service as we transition clients and members to our services. Ongoing, we continue supporting members with 24-hour access to service representatives. Clients are provided ongoing support by highly trained client service personnel.

Implementation

When converting new clients to our solutions, an implementation team guides them through the process and coordinates efforts directly with clients. This implementation team consists of professional project managers who lead internal resources, manage timelines and deliverables, and provide direct oversight. Vast knowledge of our products and solutions aids our implementation managers in delivering a seamless transition to our solutions.

Additionally, our clients receive the following service measures:

- Professional project management for an effective transition to our administration platform
- Customized implementation plan development
- Collaborative review of communications plan
- Highly calibrated system configuration to support client plans
- Technical development and electronic data interface file testing prior to program launch

Service Delivery

We staff a robust and seamless support team dedicated to managing client relationships. Our service delivery teams consist of experienced professionals capable of satisfying the needs of our clients for the life of the partnership — we are here for you every step of the way.

Clients will receive assistance from Service Delivery Managers (SDMs), available to provide day-to-day plan support, all while building relationships with our clients and ensuring ongoing satisfaction. SDMs also will assist in supporting other account administration duties such as enrollment and group maintenance activities. Our service delivery team is focused on providing the services outlined below to optimize the full value of our programs:

- Proactive approach to serving as the primary day-to-day client contact, incorporating best practices and mitigating potential issues
- Regular meetings conducted as frequently as needed to discuss service, engagement opportunities, and client advocacy
- Continual training and education is provided to clients ongoing, while our account management team ensures feedback from clients is delivered internally to influence product development initiatives.

Innovative Tools

Members have access to many innovative tools to make it easy for them to access and spend funds in their accounts. Alongside their healthcare debit card — which provides point-of-service funds access for healthcare purchases — members can submit claims using our mobile app or online via our member portal. Additionally, we support automatic health plan claims, working with carriers (medical, dental, pharmacy, and vision) to receive claims information. We currently receive integrated claims data from

more than 130 carriers and enrollment, eligibility, and contribution data from partners (e.g., enrollment and eligibility providers, payroll vendors, HRIS providers, etc.).

Member Services

HealthEquity ensures members have the availability to access important information and support related to their accounts when they need to do so. We offer 24/7 toll-free access to our knowledgeable service representatives¹ and members may access member support via online chat between 8 a.m. until 8 p.m. Eastern Time. Our toll-free interactive voice response (IVR) system and member portals also provide information 24/7.

Member Services Representatives are trained to assist members with questions related to our full suite of products and services. With direct access to specific plan information, our Member Services team can easily view meaningful details, answer questions, and resolve issues. Additionally, we record all calls and perform quality reviews to monitor accuracy and professionalism. Callers are primarily serviced from our service centers in Draper, UT; Tempe, AZ; and Irving, TX.

Member Portal

Our online member portal was uniquely designed to provide meaningful and easy-to-use guidance as members understand how their health plan and healthcare accounts work together as part of their overall health benefit. Our user-friendly portal presents members with a variety of resources to aid in determining how to best spend or save their healthcare dollars. We realize these account programs can be complex in nature and difficult for members to understand, therefore we have developed a unique mix of messaging and media to help make our programs approachable and understandable.

The member portal captures a record of individual member's account activity including a snapshot of balances on the account dashboard. Other account activity is displayed as an overview of transaction details and history with robust search options. Regardless of health insurance provider or pharmacy benefit manager, we are able to provide members access to their claims through a single member portal alongside a single view of health savings and investment balances, transactions, and reimbursement activity. When logging in to the portal, members can easily access the features listed below:

- Online claims submission for direct reimbursement or provider payments
- On-demand, printable statements of activity and claim forms
- Manage HSA investments
- Savings calculators
- Order additional debit cards
- Alerts and messages
- Elect Commuter options

Regardless of submission method, 99% of claims are processed within two business days, and members can opt to receive an email or text message when each claim is received, processed, and payment is made. Additionally, members can pay providers directly from their account(s), using our pay my provider feature.

¹ COBRA and Direct Bill member service is available weekdays, from 8:00 a.m. to 8:00 p.m. Eastern Time.

Additionally, we provide an editable member profile, which allows members to customize their email address, mailing address, reimbursement method (direct deposit or check), and text preferences.

20% of members log into the HealthEquity portal each month



- Telemedicine
- HSA store
- Transparency
- Wellness incentive programs

Mobile App

Members can also view account information and manage claims directly from their mobile devices. Members can use our mobile app to view claims, access real-time account balances, chat with member services personnel, and manage account funds directly from iOS and Android mobile devices. By allowing members to view integrated claims, submit new information, pay providers, and request reimbursement without navigating away from the online portal, members can take secure actions regarding their accounts anytime, anywhere.

The mobile app provides convenient access to account information for members on the go. Our app allows members to perform the tasks listed below:

- File claims for reimbursement with the ability to have dependent care provider sign within the app to create a receipt for services
- Snap a photo of receipts for submission or storage
- View transactions and account balances
- Schedule provider payments
- Manage HSA Investments
- View/edit account profile and preferences



Members can also receive balance and claim status via text message.

Client Portal

Online access to our client portal allows users to run real-time reports and view summary data of plan(s) and members. Clients receive portal training and documentation during implementation to ensure acceptable adoption levels and optimal use.

The client portal provides the following features:

- **Program Dashboard:** Home page with on-demand program metrics, including enrollment, elections, and client/member estimated savings by plan type
- **Member Tab:** Lookup capability allowing view and/or edit access

- **Reports Tab:** Access to current and historical standard reports. Each report downloadable in Excel format; we also provide customizable parameters for date range, sorting, and filtering
- **Files Tab:** File processing results and error logs
- **Benefits Tab:** Plan setup information and provisions
- **Company Tab:** Company specifics with system users and access level



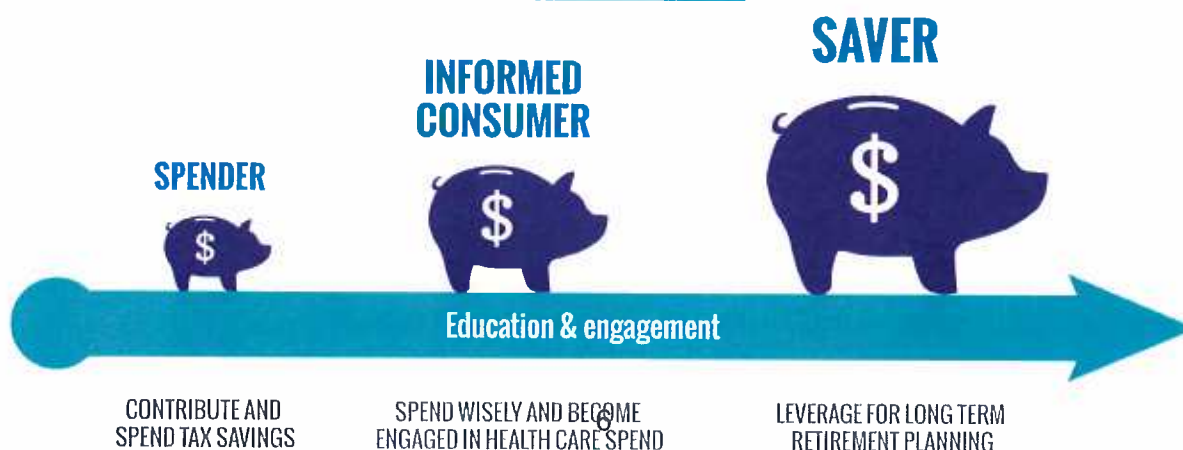
Communications

HealthEquity understands initial and ongoing education is critical in helping members achieve their health and wealth goals. Our internal, dedicated marketing team works closely with clients to develop and implement a communications plan to align with the client's culture and initiatives. The communication campaign employs a variety of tools, including educational websites, videos, webinars, email campaigns, member guides, brochures, payroll stuffers, workplace posters and signage, etc. Our clients have access to comprehensive digital communications library 24/7.

Member education is a continual process at HealthEquity, rather than a one-time event. We provide communications, services, and support during pre-enrollment, open enrollment, and ongoing. This dedication to continuous member understanding increases program adoption and satisfaction. Educational focuses and methods vary throughout the member life cycle. We combine consumer incentives with relevant tutorials and communication pieces on our pre-enrollment site for convenient online access. Post-enrollment we continue education initiatives to ensure members maximize savings and benefits. We offer the following communication services:

- Online and printed enrollment tools, including open enrollment tool kits as well as pre- and post-enrollment promotional communications/guides
- Templates and design services for customized communication materials
- Claims email/text notifications to members for timely delivery of information, such as rejected card swipes, rejected claims, and indication of when claims were processed

Empowering members to thrive and save



FSA Administration

Flexible Spending Accounts (FSAs) offer a pre-tax benefit account allowing members to pay for eligible healthcare and dependent care expenses. Members decide how much to contribute to their FSA each year and funds are withdrawn automatically from each paycheck for deposit into their account before taxes are deducted.

We believe FSAs are beneficial for all working Americans, and with our decades of experience, we know education and ease of use lead to greater participation. For this reason, it is our goal to continually focus on educating members about the advantages of FSAs, resulting in increased levels of engagement.

Our full suite of FSAs includes healthcare, limited purpose, dependent-care, and post-deductible FSAs. With a common member web portal experience and member-friendly substantiation, our reimbursement account administration comes with the unmatched features below:

- On-demand access to account activity
- Quality plan document services (digital copy to client for distribution)
- Professional support for a variety of plan designs
- Flexible payment and reimbursement options including healthcare debit cards
- Discrimination testing
- Integrated, user-friendly payment platform
- Member support and education, 24/7
- Robust communications media gallery
- On-demand, real-time reporting for clients
- Convenient product extras, including mobile app (for iOS and Android devices)

Dependent Care FSA Administration

Dependent Care FSA (DCFSA) plans can be administered in addition to, or separate from, the FSA product. Funds allocated for member DCFSA through payroll can be used to pay for eligible dependent care expenses. The DCFSA plan can be selected by members who regularly pay for daycare, preschool, or other child, elder, or similar dependent care expenses. Members can make direct payment to providers or submit claims for reimbursement through the member portal or via our mobile app.



Limited Purpose FSA Administration

Limited Purpose FSAs (LPFSAs) can be used in conjunction with an HSA to pay for eligible expenses not covered by dental and vision plans. This allows members to contribute and use pre-tax dollars for eligible vision and dental expenses exclusively. While the focus of these accounts is very specific, they can help members save money with tax-advantaged contribution options. As is true of other FSA plans, LPFSAs operate under use it or lose it restrictions, meaning any funds in the account at the end of the plan year generally cannot be carried over to the next year. These plans can allow for either a grace period or carryover provisions, making the LPFSA an attractive option for members who have regular vision and dental expenses.



Use it or Lose it

FSAs are generally “use it or lose it” plans. This means the balance remaining in the FSA at the end of the plan year cannot be carried over to the next plan year. However, the plan can provide for either a grace period or a carryover if appropriate. Additionally, if an accountholder leaves a client or retires, unused funds may be forfeited by the member and returned to the client. For more details, please see IRS publication 969 or consult a tax advisor.

Carryover

Some plans allow up to \$500 of unused healthcare FSA funds remaining at the end of a plan year to be carried over to the next year.

FSA Reporting

Our comprehensive suite of standard online reports was designed to meet the accounting, payroll, and benefits management needs of our clients when managing healthcare and dependent care programs. Current and historical reports are available online, at any time, via our client portal, and are downloadable in Excel format. The following table outlines some of the key features of our reporting package:

Report Name	Description of Contents	Availability
Enrollment Report	List of members and pertinent account settings	On-demand
Invoice Report	List of members per plan type for each billing month	On-demand
Funding Report	Complete accounting of payments issued versus program funding deposits	On-demand
Account Activity Report	Plan year-to-date totals for all payments, posted account funding, and member account balances	On-demand
Contribution and Payments Report	Complete accounting of payments issued versus member funding deposits	On-demand
Healthcare Card Report	Summary of debit card information, including card status and amount of unverified card transactions per member	On-demand
Good Will Payments Report	Detailed information for payments made to the member without affecting the account balance, will be invoiced back to the program sponsor	On-demand
Unclaimed Checks Report	List of all uncashed member check payments returned to the program sponsor for escheatment	On-demand
Late Repayments Report	Summary of all late repayments processed during the specified date range	On-demand
Carryover Report	List of amounts carried over from previous plan year healthcare FSA to current plan year healthcare FSA	On-demand
Custom Contributions Report (if applicable)	List of all contribution records with employer-defined contribution labels	On-demand

Additionally, we deliver scheduled and year-end operational reviews, detailing contributions and withdrawals for each account. Report records are easy to sort. Each record contains eight-member reference fields, including last name, first name, member identification number, last four digits of Social Security number, benefit group code, payroll group code, company code, and location code.

FSA Features & Capabilities			
Feature	Capability	Client Benefit	Member Benefit
Payment Options	Healthcare Debit Card <ul style="list-style-type: none"> Works seamlessly with our platform 	<ul style="list-style-type: none"> Increased card activation Lower program noise Customizable rules and appearance 100% compliant with IRS regulations 	<ul style="list-style-type: none"> Access to funds at point of sale Swipe-and-go convenience No fees Additional cards for eligible dependents
	Pay My Provider <ul style="list-style-type: none"> Schedule one-time or recurring payments online 	<ul style="list-style-type: none"> Increased member satisfaction Lower program noise 	<ul style="list-style-type: none"> Convenience of online bill pay Easy FSA fund allocation
	Pay Me Back <ul style="list-style-type: none"> Online and traditional claims submission Claims processed in two business days All claims imaged and stored 	<ul style="list-style-type: none"> Increased member satisfaction Lower program noise 	<ul style="list-style-type: none"> Quick turnaround Toll-free fax submission Reimbursement by check or direct deposit
	Automatic Health Plan Claims <ul style="list-style-type: none"> Electronic claims submission via carrier claim files Direct member reimbursement 	<ul style="list-style-type: none"> Increased member satisfaction Lower program noise 	<ul style="list-style-type: none"> Reimbursement by check or direct deposit
File Enrollment	<ul style="list-style-type: none"> Customizable file enrollment and account setup Easy, anytime, anywhere access 	<ul style="list-style-type: none"> Convenience of paperless enrollment Instant reporting and measurement to promote increased participation 	<ul style="list-style-type: none"> Ease and convenience of electronic enrollment Easy access to open enrollment tools
Grace Period/ Carryover/ Run-Out	<ul style="list-style-type: none"> Multi-wallet capability Standard 90-day run-out Continuation of claims processing 	<ul style="list-style-type: none"> No extra charge, client-controlled lower FSA forfeiture One-, two, or two and a half-month grace period option 	<ul style="list-style-type: none"> More time to use funds/submit claims Reduced forfeiture risk Convenience

FSA Features & Capabilities			
Feature	Capability	Client Benefit	Member Benefit
Third-Party Card Substantiation via Carrier File	<ul style="list-style-type: none"> Proprietary claim substantiation logic 	<ul style="list-style-type: none"> Reduced administrative burden Increased administrator and member satisfaction 	<ul style="list-style-type: none"> Healthcare expense paid via card are auto-substantiated via carrier file No need to send in receipts
Member Portal	<ul style="list-style-type: none"> Secure, multi-use and multi-plan, self-service account portal and administrative site 	<ul style="list-style-type: none"> Reduced administrative burden Increased member plan ownership 	<ul style="list-style-type: none"> Convenience Instant, secure access to account funds and information
Member Service	<ul style="list-style-type: none"> Available 24/7 24-hour live chat support 24-hour IVR 	<ul style="list-style-type: none"> Reduced administrative burden Increased member satisfaction 	<ul style="list-style-type: none"> Clear explanation of benefits Enrollment assistance Immediate issue resolution
Member Resource Center	<ul style="list-style-type: none"> Multi-plan and media, online benefits educational portal 	<ul style="list-style-type: none"> Reduced administrative burden Increased member participation and satisfaction 	<ul style="list-style-type: none"> Increased plan knowledge and confidence
Client Portal	<ul style="list-style-type: none"> Secure, multi-plan, online administrative portal Program reporting and reconciliation Secure file transfer 	<ul style="list-style-type: none"> 24/7 access to program information, comprehensive reporting, and a downloadable collateral and communications library 	<ul style="list-style-type: none"> Informed plan administrators
In-Plan Communications	<ul style="list-style-type: none"> Comprehensive welcome guides On-demand statement of activity Claims and event-driven email and text notifications/alerts 	<ul style="list-style-type: none"> Reduced administrative burden Increased administrator and member satisfaction 	<ul style="list-style-type: none"> Increased account visibility and control Convenience Account confidence

Fee Schedules

Service Fees			
Product Name	Fee Type	Fee	Description
FSA	Admin Fee	\$3.85 PPPM	Per Participant Per Month
Non-Discrimination Testing Session - Standard Package	Additional Service Fee	\$0.00	Each non-discrimination testing session which includes: Section 125 Key Employee Concentration Test, Section 129 More Than 5% Owners Test (Dependent Care FSA) and Section 129 55% Average Benefits Test (Dependent Care FSA test). Up to three tests per year.
Plan Documents - Ongoing	Additional Service Fee	\$100.00	Administrative fees will apply for amended and restated Plan Document and Summary Plan Descriptions (SPD) per plan.
Plan Documents - Initial	Additional Service Fee	\$0.00	Administrative fees are waived for initial Plan Document and Summary Plan Description (SPD) (while employer is in implementation). Ongoing Plan Document and SPD service must be requested separately.
Implementation Fee	Implementation Fee	\$250.00	

FSA Service Fees

(Fees subject to change with appropriate advance notice)

FSA plan document and SPD	Included (One set)
Non-discrimination testing	One round standard testing per plan year included (additional rounds or enhanced testing \$600 per test)
Direct deposit or check reimbursement	Included
Debit card	Included
Online member account statements	Included
Electronic communications	Included
24/7 access to web portal	Included
Reporting via web	Included
24/7 call center support	Included
Paper communications collateral	Quote based on volume
Custom debit card options	\$2,000 setup fee for thermal logo on card
File conversion	\$150 per hour
Custom reporting	\$150 per hour
Single sign on (SAML 2.0)	Quoted per request
Incidental expenses	Quoted per request (e.g., printing, copying, postage for custom materials or non-standard mailings, retrieval of archived records, etc.)
5500 preparation and filing	The information required to complete Form 5500 is available upon request at no charge. We will also provide Form 5500 preparation services for an additional fee of \$150 per hour with a two-hour minimum

**The monthly PPPM fee for FSA, DCRA, and LPFSA will be bundled at a single monthly fee for accountholders who choose one or more of these options. Separate administration fees will only be charged to employees who elect a single reimbursement account.*

One partner. Total solution.



Let us take care of *everything*

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The City of Baraboo, Wisconsin

Background:

City Ordinance 3.05, Changes in Budget states, "The amount of the tax to be levied or the amounts of various appropriations, and the purpose thereof shall not be changed after approval of the budget except by a 2/3 vote of the entire membership of the Council pursuant to §65.90(5), Wis. Stats. Notice of such transfer shall be given by publication within 10 days thereafter in the official City newspaper." The City Budget includes the cost of publishing amendments.

Fiscal Note: (check one) [] Not Required [X] Budgeted Expenditure [X] Not Budgeted

Comments: Budget amendments are categorized into one of the two following definitions:

1. Supplemental Transfers: Expenditures that either exceed the original budgeted amount, or were unbudgeted, and require revenue; fund balance transfer, grant, donation, or another source to subsidize the expenditures.
2. Budgetary Transfers: Expenditures that exceed the original budgeted amount and require a transfer of excess budgeted dollars from another account to cover the deficiency of the additional outlays.

Resolved, by the Common Council of the City of Baraboo, Sauk County, Wisconsin:

WHEREAS, the State Statute requires budget amendment publication to happen within ten (10) days upon Council approval of said amendments,

WHEREAS, the City is required to notify the citizenry through publication in the City's official newspaper concerning the supplemental budget amendments,

WHEREAS, the City's publication process is to identify budget amendments in the fiscal note section of resolutions when spending authorizations are granted,

WHEREAS, the City Council will approve budget transfers quarterly to satisfy the legal requirement of publication, by publishing budget amendments after the Finance Committee and Common Council approves the listing,

NOW, THEREFORE BE IT RESOLVED, that the following budget amendments are authorized for publication:

- 3rd Quarter, 2021 City-Wide Supplemental Budget Amendments for \$127,750
- 3rd Quarter, 2021 General Fund Supplemental Budget Amendments \$49,750
- 3rd Quarter, 2021 City-Wide Budgetary Transfers \$138,474

See attached memorandum and amendment schedules.

Offered by: Finance/Personnel Committee **Approved by:** _____
Mayor

Motion:

Second: **Certified by:** _____
City Clerk

City of Baraboo
3rd Quarter Budget Amendments
Supplemental Budget

Fire Station

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds: Non-GF Restricted Fund Balance Applied					
General Fund - General C	100-10-47330-000	Contributions from Ambulance	(20,139)	(1,756)	(21,895)

Use of Funds

General Fund - Fire - Fire	100-21-51610-340-000	Operating Supplies	2,500	500	3,000
General Fund - Alma Wai	100-21-51620-221-000	Water	124	106	230
General Fund - Alma Wai	100-21-51620-222-000	Electricity	2,000	650	2,650
General Fund - Alma Wai	100-21-51620-223-000	Heat	700	500	1,200
				<u>\$ 1,756</u>	

To Approp Fund Bal to building expenses with EMS

Police

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds: GF Fund Balance Applied					
General Fund - Police	100-20-49310-400	Fund Balance Applied-Desig Don	(1,108)	(1,500)	(2,608)
				<u>\$ (1,500)</u>	

Use of Funds

General Fund - Police De	100-20-52110-392-400	Small Equipment-Donations	1,108	1,500	2,608
				<u>\$ 1,500</u>	

To Approp donations for ERT equipment purchases

Debt Service

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds: New Revenue					
Debt Service - General G	300-10-49300-000	Fund Balance Applied	(54,354)	(3,000)	(57,354)
				<u>\$ (3,000)</u>	

Use of Funds

Debt Service - Principal o	300-10-58120-610-170	Principal on Notes-LOC 2017	582,000	3,000	585,000
				<u>\$ 3,000</u>	

To Appr unused LOC proceeds to pay debt early

Police

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds: GF Restricted Fund Balance Applied					
General Fund - Police	100-20-48500-400	Donations - Designated	-	(300)	(300)

Use of Funds

General Fund - Police De	100-20-52110-392-610	Small Equipment-Ballistic Vest	8,645	300	8,945
				<u>\$ 300</u>	

To appropriate donations for ballistic vest

Airport

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds: GF_Restricted Fund Balance Applied					
Airport - Airport	630-35-43220-629	Federal Trans Grant - CARES	-	(78,000)	(78,000)
Use of Funds					
Airport - Transfer to Airpo	630-35-59263-900-000	Cost Reallocation	-	69,000	69,000
Airport - Airport - Airport	630-35-53510-250-000	Repair & Maint Serv-Equipment	8,968	9,000	17,968
				<u>\$ 78,000</u>	

To appropriate donations for ballistic vest

Recycling

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds: GF Fund Balance Applied					
General Fund - General C	100-10-48400-000	Insurance Recoveries	(44,544)	(21,594)	(66,138)
				<u>\$ (21,594)</u>	
Use of Funds					
General Fund - Recycling	100-31-53635-240-000	Repair & Maint Service-Vehicle	5,000	21,594	26,594
				<u>\$ 21,594</u>	

To appropriate funds for insurance proceeds recycling truck

Pool

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds: New Revenue					
General Fund - General C	100-10-49300-000	Fund Balance Applied	(1,129,027)	(21,600)	(1,150,627)
				<u>\$ (21,600)</u>	
Use of Funds					
General Fund - Pool - Re	100-53-55420-861-000	Facilities Improvements	9,000	21,600	30,600
				<u>\$ 21,600</u>	

To appropriate fund balance for pool water line repair

Report Criteria:

Budget Level.Level = 4

Date	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
07/26/2021	BA 21 43 FD-Approp addl funds to building expenses with EM	100-21-51610-226-000	Stormwater	144.00	
07/26/2021	BA 21 43 FD-Approp addl funds to building expenses with EM	100-21-51610-227-000	Streetlighting	45.00	
07/26/2021	BA 21 43 FD-Approp addl funds to building expenses with EM	100-21-51610-392-000	Small Equipment Purchase	1,000.00	
07/26/2021	BA 21 43 FD-Approp addl funds to building expenses with EM	100-21-51620-221-000	Water	124.00	
07/26/2021	BA 21 43 FD-Approp addl funds to building expenses with EM	100-21-51620-260-000	Repair & Maint Serv-Buildings	300.00	
07/26/2021	BA 21 43 FD-Approp addl funds to building expenses with EM	100-21-51620-350-000	Repair & Maint Materials	125.00	
07/26/2021	BA 21 43 FD-Approp addl funds to building expenses with EM	100-21-51610-260-000	Repair & Maint Serv-Buildings	9.00	
07/26/2021	BA 21 43 FD-Approp addl funds to building expenses with EM	100-21-51610-350-000	Repair & Maint Materials	503.00	
07/26/2021	BA 21 43 FD-Approp addl funds to building expenses with EM	100-21-51610-920-000	EMS Allocation		2,250.00-
08/05/2021	BA 21 44 PK-Tfr for bucket truck rental for storm damage	100-52-56110-814-000	Equipment purchases		1,075.00-
08/05/2021	BA 21 44 PK-Tfr for bucket truck rental for storm damage	100-52-53370-530-000	Rents and Leases	1,075.00	
08/05/2021	BA 21 46 PW-Transfer for concrete block purchase	100-31-53650-270-000	Special Services		900.00-
08/05/2021	BA 21 46 PW-Transfer for concrete block purchase	100-31-53650-340-000	Operating Supplies	900.00	
08/06/2021	BA 21 48 PW-Transfer for straw bales	100-31-53300-364-000	Signs & Materials		1,500.00-
08/06/2021	BA 21 48 PW-Transfer for straw bales	100-31-53300-340-000	Operating Supplies	1,500.00	
08/06/2021	BA 21 49 PK-Transfer for additional zoo restroom work	100-52-55410-390-000	Other Supplies & Expense		947.00-
08/06/2021	BA 21 49 PK-Transfer for additional zoo restroom work	100-52-55410-822-000	Building Improvements	947.00	
08/06/2021	BA 21 50 PK-Transfer T-ball t-shirt \$ for pickleball equipmt	100-53-55300-346-010	Uniforms - Teeball		394.00-
08/06/2021	BA 21 50 PK-Transfer T-ball t-shirt \$ for pickleball equipmt	100-53-55300-340-100	Operating - Tennis	394.00	
08/09/2021	BA 21 51 PK-Transfer T-ball t-shirt \$ for play rights	100-53-55300-346-010	Uniforms - Teeball		45.00-
08/09/2021	BA 21 51 PK-Transfer T-ball t-shirt \$ for play rights	100-53-55300-340-160	Operating - Visual Arts	45.00	
08/19/2021	BA 21 53 CLK-Transfer unused postage for equipment batteri	100-11-51440-343-000	Postage		372.00-
08/19/2021	BA 21 53 CLK-Transfer unused postage for equipment batteri	100-11-51440-340-000	Operating Supplies	372.00	
08/20/2021	BA 21 54 PW-Transfer to recycling for budget overage	100-31-53620-350-000	Repair & Maint Materials		1,000.00-
08/20/2021	BA 21 54 PW-Transfer to recycling for budget overage	100-31-53635-350-000	Repair & Maint Materials	1,000.00	
08/31/2021	BA 21 56 POOL-Transfer between utility accouts	100-53-55420-222-000	Electricity		1,800.00-
08/31/2021	BA 21 56 POOL-Transfer between utility accouts	100-53-55420-223-000	Heat	1,800.00	
09/14/2021	BA 21 61 INS-Transfer dept insurance budget to match actual	100-11-51931-910-000	Insurance Allocation	6,400.00	
09/14/2021	BA 21 61 INS-Transfer dept insurance budget to match actual	100-11-51933-910-000	Insurance Allocation	25,000.00	
09/14/2021	BA 21 61 INS-Transfer dept insurance budget to match actual	100-20-52110-910-000	Insurance Allocation		11,500.00-
09/14/2021	BA 21 61 INS-Transfer dept insurance budget to match actual	100-21-52200-910-000	Insurance Allocation		2,650.00-
09/14/2021	BA 21 61 INS-Transfer dept insurance budget to match actual	100-31-53230-910-000	Insurance Allocation		4,000.00-
09/14/2021	BA 21 61 INS-Transfer dept insurance budget to match actual	100-31-53240-910-000	Insurance Allocation		5,800.00-
09/14/2021	BA 21 61 INS-Transfer dept insurance budget to match actual	100-31-53620-910-000	Insurance Allocation		1,200.00-
09/14/2021	BA 21 61 INS-Transfer dept insurance budget to match actual	100-52-55200-910-000	Insurance Allocation		5,300.00-
09/14/2021	BA 21 61 INS-Transfer dept insurance budget to match actual	100-30-53100-910-000	Insurance Allocation		700.00-
09/14/2021	BA 21 61 INS-Transfer dept insurance budget to match actual	100-22-52400-910-000	Insurance Allocation		250.00-

Date	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
10/13/2021	BA 21-02 WA Trf funds to cover budget overages	970-37-67600-350-000	Repair & Maint Materials	25,000.00	
10/13/2021	BA 21-02 WA Trf funds to cover budget overages	970-37-67800-250-000	Repair & Maint Serv-Equipment	1,000.00	
10/13/2021	BA 21-02 WA Trf funds to cover budget overages	970-37-90300-270-000	Special Services		300.00-
10/13/2021	BA 21-02 WA Trf funds to cover budget overages	970-37-90300-310-000	Office Supplies	300.00	
10/13/2021	BA 21-02 WA Trf funds to cover budget overages	970-37-92400-510-000	Insurance		1,200.00-
10/13/2021	BA 21-02 WA Trf funds to cover budget overages	970-37-92500-510-000	Insurance		600.00-
10/13/2021	BA 21-02 WA Trf funds to cover budget overages	970-37-93200-250-000	Repair & Maint Serv-Equipment		1,700.00-
10/13/2021	BA 21-02 WA Trf funds to cover budget overages	970-37-93210-250-000	Repair & Maint Serv-Equipment	2,500.00	
10/13/2021	BA 21-02 WA Trf funds to cover budget overages	970-37-95000-860-000	Infrastructure		25,000.00-
10/13/2021	BA 21-02 SE Trf funds to cover budget overages	960-36-82700-250-000	Repair & Maint Serv-Equipment		230.00-
10/13/2021	BA 21-02 SE Trf funds to cover budget overages	960-36-82700-390-000	Other Supplies & Expense	230.00	
10/13/2021	BA 21-02 SE Trf funds to cover budget overages	960-36-85100-310-000	Office Supplies	120.00	
10/13/2021	BA 21-02 SE Trf funds to cover budget overages	960-36-85600-321-000	License & Fees		120.00-
09/09/2021	BA 21 57 PK-Transfer to purchase more wood chips	100-52-55200-260-000	Repair & Maint Serv-Buildings		1,700.00-
09/09/2021	BA 21 57 PK-Transfer to purchase more wood chips	100-52-55200-280-000	Repair & Maint Serv-Facilities	1,700.00	
09/09/2021	BA 21 58 PK-Transfer to cover program costs	100-53-55300-340-120	Operating - Tot Lot		38.00-
09/09/2021	BA 21 58 PK-Transfer to cover program costs	100-53-55300-346-080	Uniforms - Soccer		96.00-
09/09/2021	BA 21 58 PK-Transfer to cover program costs	100-53-55300-340-075	Operating - Mini Camp	134.00	
09/09/2021	BA 21 58 PK-Transfer to cover program costs	100-53-55300-346-010	Uniforms - Teeball		123.00-
09/09/2021	BA 21 58 PK-Transfer to cover program costs	100-53-55300-340-160	Operating - Visual Arts	123.00	
09/09/2021	BA 21 59 PW-Transfer to cover budget shortage	100-31-53300-340-000	Operating Supplies		400.00-
09/09/2021	BA 21 59 PW-Transfer to cover budget shortage	100-31-53230-340-000	Operating Supplies	400.00	
09/09/2021	BA 21 59 PW-Transfer to cover budget shortage	100-31-53270-350-000	Repair & Maint Materials		1,500.00-
09/09/2021	BA 21 59 PW-Transfer to cover budget shortage	100-31-53270-348-000	Gas. Diesel. Oil. Grease	1,500.00	
09/10/2021	BA 21 60 PK-Transfer to cover budget overages	100-52-56110-320-000	Publications. Training. Dues		207.00-
09/10/2021	BA 21 60 PK-Transfer to cover budget overages	100-52-56110-340-000	Operating Supplies	207.00	
09/10/2021	BA 21 60 PK-Transfer to cover budget overages	100-52-55410-340-000	Operating Supplies		303.00-
09/10/2021	BA 21 60 PK-Transfer to cover budget overages	100-52-55410-320-000	Publications. Training. Dues	303.00	
09/23/2021	BA 21 62 PK-Transfer to cover utility overages	100-53-55420-250-000	Repair & Maint Serv-Equipment		310.00-
09/23/2021	BA 21 62 PK-Transfer to cover utility overages	100-53-55420-280-000	Repair & Maint Serv-Facilities		1,708.00-
09/23/2021	BA 21 62 PK-Transfer to cover utility overages	100-53-55420-223-000	Heat	910.00	
09/23/2021	BA 21 62 PK-Transfer to cover utility overages	100-53-55420-222-000	Electricity	1,108.00	
09/23/2021	BA 21 63 PK-Transfer to pay vehicle registration-zoo truck	100-52-55410-340-000	Operating Supplies		169.00-
09/23/2021	BA 21 63 PK-Transfer to pay vehicle registration-zoo truck	100-52-55200-321-000	License & Fees	169.00	
09/23/2021	BA 21 64- PW-Transfer from snow for plow blade	100-31-53240-361-000	Blades & Plow Materials	1,000.00	
09/23/2021	BA 21 64- PW-Transfer from snow for plow blade	100-31-53350-361-000	Blades & Plow Materials		1,000.00-
09/23/2021	BA 21 65 PW-Transfer to cover budget overages	100-31-53240-350-000	Repair & Maint Materials		1,000.00-
09/23/2021	BA 21 65 PW-Transfer to cover budget overages	100-31-53240-340-000	Operating Supplies	500.00	
09/23/2021	BA 21 65 PW-Transfer to cover budget overages	100-31-53230-319-000	Safety	500.00	
09/23/2021	BA 21 65 PW-Transfer to cover budget overages	100-31-53635-240-000	Repair & Maint Service-Vehicle		3,000.00-

Date	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
09/23/2021	BA 21 65 PW-Transfer to cover budget overages	100-31-53635-350-000	Repair & Maint Materials	3,000.00	
09/23/2021	BA 21 66 FD-Transfer triaining to cover fuel shortage	100-21-52200-320-000	Publications. Training. Dues		2,000.00-
09/23/2021	BA 21 66 FD-Transfer triaining to cover fuel shortage	100-21-52200-348-000	Gas. Diesel. Oil. Grease	2,000.00	
09/23/2021	BA 21 67 PW-Transfer budget to rental account	100-31-53650-530-000	Rents and Leases	7,500.00	
09/23/2021	BA 21 67 PW-Transfer budget to rental account	100-31-53650-270-000	Special Services		7,500.00-
09/24/2021	BA 21 68 PW-Transfer to increase operating supplies	100-31-53300-379-000	Bitum. Matl - Patch		1,000.00-
09/24/2021	BA 21 68 PW-Transfer to increase operating supplies	100-31-53300-340-000	Operating Supplies	1,000.00	
09/27/2021	BA 21 69 ATTY-Transfer addl salaries to contracted services	100-13-51300-110-000	Salaries		40,000.00-
09/27/2021	BA 21 69 ATTY-Transfer addl salaries to contracted services	100-13-51300-215-000	Professional Services	40,000.00	
10/06/2021	BA 21 71 PW - Transfer for budget overage on concrete	100-31-53300-371-000	Bituminous Materials		500.00-
10/06/2021	BA 21 71 PW - Transfer for budget overage on concrete	100-31-53300-410-000	Concrete & Clay Materials	500.00	
10/08/2021	BA 21 72 PK - Transfer to cover budget overage	100-52-55200-280-000	Repair & Maint Serv-Facilities	2,137.00	
10/08/2021	BA 21 72 PK - Transfer to cover budget overage	100-52-55200-260-000	Repair & Maint Serv-Buildings		2,137.00-
10/08/2021	BA 21 73 PW - Transfer to purchase cones	100-31-53300-366-000	Barricades & Lights	950.00	
10/08/2021	BA 21 73 PW - Transfer to purchase cones	100-31-53300-364-000	Signs & Materials		950.00-
10/08/2021	BA 21 74 PW- Transfer to purchase additional traffic paint	100-31-53300-364-000	Signs & Materials		2,000.00-
10/08/2021	BA 21 74 PW- Transfer to purchase additional traffic paint	100-31-53300-368-000	Traffic Paint	2,000.00	
Grand Totals:				138,474.00	138,474.00-

Report Criteria:

Budget Level.Level = 4

ISSUER COMMENT

13 October 2021

RATING

General Obligation (or GO Related) ¹

Aa3 No Outlook

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City of Baraboo, WI

Annual Comment on Baraboo

Issuer Profile

The City of Baraboo is located along the Baraboo River in Sauk County in south central Wisconsin, approximately 30 miles northwest of Madison. The county has a population of 63,922 and a low population density of 76 people per square mile. The county's median family income is \$73,964 (2nd quartile) and the August 2021 unemployment rate was 4.1% (2nd quartile) ². The largest industry sectors that drive the local economy are accommodation/food services, retail trade, and manufacturing.

Credit Overview

Baraboo's credit position is good. Its Aa3 rating matches the median rating of Aa3 for cities nationwide. Key credit factors include a strong financial position, a below average wealth and income profile, a modestly-sized tax base, a moderate pension liability, but a very heavy debt burden.

Finances: Baraboo has a robust financial position, which is a strength relative to the assigned rating of Aa3. The city's cash balance as a percent of operating revenues (67.1%) is stronger than the US median. Furthermore, the fund balance as a percent of operating revenues (39.1%) approximates the US median.

Economy and Tax Base: The economy and tax base of Baraboo are satisfactory but they are slightly weak with respect to the assigned rating of Aa3. The city's full value per capita (\$76,948) is slightly below the US median. Also, the median family income equates to just 88.5% of the US level. Lastly, the total full value (\$934 million) is smaller than other Moody's-rated cities nationwide.

Debt and Pensions: Overall, the debt and pension liabilities of Baraboo are somewhat elevated, and they are unfavorable in comparison to the assigned rating of Aa3. The Moody's-adjusted net pension liability to operating revenues (1.3x) favorably is slightly under the US median. In addition, the net direct debt to full value (4.4%) far surpasses the US median.

Management and Governance: Wisconsin cities have an institutional framework score ³ of "A", which is moderate. The sector's major revenue source, property tax revenue, is subject to a cap that restricts cities from increasing their operating property tax levies except to capture amounts represented by net new construction growth. Revenues and expenditures tend to be predictable. Across the sector, fixed and mandated costs are generally high. Expenditures are somewhat flexible, as collective bargaining is allowed for public safety employees but is curbed for non-public safety employees. Many cities utilize tax increment districts to attract economic development, often issuing debt to fund initial infrastructure in undeveloped areas.

While tax increment districts are ultimately expected to generate revenues sufficient to cover initial city outlay, cities are exposed to economic downturns which could halt development.

EXHIBIT 1

Key Indicators ^{4 5} Baraboo

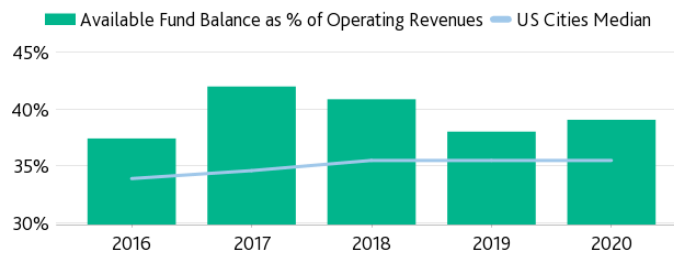
	2016	2017	2018	2019	2020	US Median	Credit Trend
Economy / Tax Base							
Total Full Value	\$786M	\$825M	\$860M	\$865M	\$933M	\$2,024M	Improved
Full Value Per Capita	\$64,993	\$68,333	\$71,141	\$71,307	\$76,948	\$97,657	Improved
Median Family Income (% of US Median)	87%	89%	91%	89%	89%	114%	Stable
Finances							
Available Fund Balance as % of Operating Revenues	37.4%	42.0%	40.9%	38.0%	39.1%	35.5%	Stable
Net Cash Balance as % of Operating Revenues	42.9%	44.7%	42.5%	39.8%	67.1%	40.0%	Improved
Debt / Pensions							
Net Direct Debt / Full Value	2.7%	3.5%	3.7%	3.3%	4.4%	1.1%	Weakened
Net Direct Debt / Operating Revenues	1.68x	2.32x	2.39x	2.19x	3.01x	0.82x	Weakened
Moody's-adjusted Net Pension Liability (3-yr average) to Full Value	1.6%	1.7%	1.7%	1.7%	1.8%	1.9%	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Operating Revenues	1.03x	1.16x	1.13x	1.13x	1.25x	1.57x	Stable
	2016	2017	2018	2019	2020	US Median	
Debt and Financial Data							
Population	12,097	12,080	12,093	12,138	12,138	N/A	
Available Fund Balance (\$000s)	\$4,679	\$5,233	\$5,374	\$4,972	\$5,359	\$8,489	
Net Cash Balance (\$000s)	\$5,363	\$5,572	\$5,591	\$5,204	\$9,207	\$9,759	
Operating Revenues (\$000s)	\$12,502	\$12,458	\$13,147	\$13,074	\$13,716	\$36,135	
Net Direct Debt (\$000s)	\$20,990	\$28,863	\$31,451	\$28,627	\$41,330	\$19,137	
Moody's Adjusted Net Pension Liability (3-yr average) (\$000s)	\$12,856	\$14,427	\$14,919	\$14,807	\$17,114	\$38,399	

Source: Moody's Investors Service

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

EXHIBIT 2

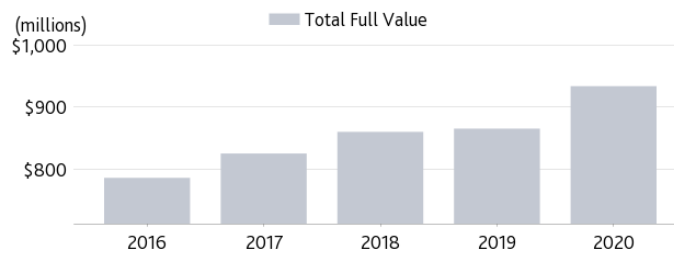
Available fund balance as a percent of operating revenues increased from 2016 to 2020



Source: Issuer financial statements; Moody's Investors Service

EXHIBIT 3

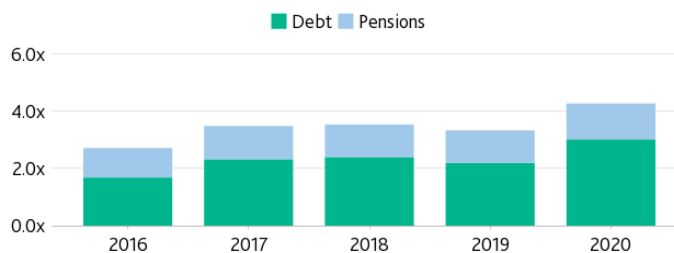
Full value of the property tax base increased from 2016 to 2020



Source: Issuer financial statements; Government data sources; Offering statements; Moody's Investors Service

EXHIBIT 4

Moody's-adjusted net pension liability to operating revenues increased from 2016 to 2020



Source: Issuer financial statements; Government data sources; Offering statements; Moody's Investors Service

Endnotes

- The rating referenced in this report is the issuer's General Obligation (GO) rating or its highest public rating that is GO-related. A GO bond is generally backed by the full faith and credit pledge and total taxing power of the issuer. GO-related securities include general obligation limited tax, annual appropriation, lease revenue, non-ad valorem, and moral obligation debt. The referenced ratings reflect the government's underlying credit quality without regard to state guarantees, enhancement programs or bond insurance.
 - The demographic data presented, including population, population density, per capita personal income and unemployment rate are derived from the most recently available US government databases. Population, population density and per capita personal income come from the American Community Survey while the unemployment rate comes from the Bureau of Labor Statistics.
- The largest industry sectors are derived from the Bureau of Economic Analysis. Moody's allocated the per capita personal income data and unemployment data for all counties in the US census into quartiles. The quartiles are ordered from strongest-to-weakest from a credit perspective: the highest per capita personal income quartile is first quartile, and the lowest unemployment rate is first quartile.
- The institutional framework score assesses a municipality's legal ability to match revenues with expenditures based on its constitutionally and legislatively conferred powers and responsibilities. See [US Local Government General Obligation Debt \(July 2020\)](#) methodology report for more details.
 - For definitions of the metrics in the Key Indicators Table, [US Local Government General Obligation Methodology and Scorecard User Guide \(July 2014\)](#). Metrics represented as N/A indicate the data were not available at the time of publication.
 - The medians come from our most recently published local government medians report, [Medians - Tax base and revenue increases outpace growth of long-term liabilities \(May 2021\)](#) which is available on Moodys.com. The medians presented here are based on the key metrics outlined in Moody's GO methodology and the associated scorecard.

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City of Baraboo
Baraboo Transit Service
Balance Sheets
September 30, 2021 and December 31, 2020

Assets:		Year to Date	December 31, 2020
Cash	A	\$ (420.04)	\$ -
Due from Taxi Operator		6,471.78	-
Due from State		120.00	123,462.63
Total Assets		\$ 6,171.74	\$ 123,462.63
Liabilities and Fund Equity:			
Liabilities:			
Accounts Payable		-	34,589.70
Due to Taxi Operator		-	-
Due to State		-	-
Due to General Fund		-	65,046.22
Def Revenue-Expenditure Grant		-	-
Total Liabilities		\$ -	\$ 99,635.92
Fund Equity:			
Fund Balance		-	(6,492.45)
Assigned - Capital Equipment		23,826.71	23,826.71
Net Revenue (Expenditures)		(17,654.97)	6,492.45
Total Fund Equity		6,171.74	23,826.71
Total Liabilities and Fund Equity		\$ 6,171.74	\$ 123,462.63
		-	-

This will need to be recovered from Running Inc

Nin

A Cash is typically negative as this grant is a reimbursement grant. A reimbursement grant provides funding to grant recipients after expenses have been incurred. The City essentially fronts the cash from the general fund and receives reimbursement from the Wisconsin Department of Transportation during the 3rd quarter, and after year end.

City of Baraboo
Baraboo Transit Service
Income Statement with Comparison to Budget
For The Nine Months Ending September 30, 2021

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Percentage of Budget</u>	
Revenues:					
Operating:					
Taxi Grant - Federal	\$ -	\$ -	\$ 227,657.00	-	
Taxi Grant - State	120,238.00	160,319.00	160,319.00	100.00	
Taxi Grant - State CARES	109,603.41	110,133.91	-	-	State is planning to cover 2021 shortages 8 mos received, 67% should be 75%. At this rate, we are anticipating to be \$50K short.
Taxi Fares	12,076.50	105,234.00	208,910.00	50.37	
Total Operating Revenue	<u>241,917.91</u>	<u>375,686.91</u>	<u>596,886.00</u>	62.94	
Capital:					
Taxi Capital Grant	-	-	64,280.00	-	There are no grant funds available for a vehicle purchase in 2021.
Sale of Assets	-	-	3,000.00	-	
Refund of Prior Years Expense	-	-	-	-	
Transfer from General Fund	-	-	5,000.00	-	
Fund Balance Applied	-	-	8,070.00	-	
Total Capital Revenue	<u>-</u>	<u>-</u>	<u>80,350.00</u>	-	
Total Revenues	<u>241,917.91</u>	<u>375,686.91</u>	<u>677,236.00</u>	55.47	
Expenditures:					
Operating:					
Wages and Benefits	62.61	3,414.95	4,000.00	85.37	
Publishing	-	-	25.00	-	
Repair & Maint Service-Vehicle	-	-	-	-	
Special Services	-	-	-	-	
Other Contracted Services	50,044.40	389,919.72	592,856.00	65.77	
Publications. Training. Dues	-	-	-	-	
Operating Supplies	6.05	7.21	5.00	144.20	
Other Supplies & Expense	-	-	-	-	
Total Operating Expenditures	<u>50,113.06</u>	<u>393,341.88</u>	<u>596,886.00</u>	65.90	
Capital:					
Vehicle Purchase	-	-	80,350.00	-	
Total Capital Expenditures	<u>-</u>	<u>-</u>	<u>80,350.00</u>	-	
Total Expenditures	<u>50,113.06</u>	<u>393,341.88</u>	<u>677,236.00</u>	58.08	
Net Revenues (Expenditures)	<u>\$ 191,804.85</u>	<u>\$ (17,654.97)</u>	<u>\$ -</u>		

City of Baraboo
3rd Quarter Financial Report_Revenues
September 30, 2021

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service			Budget Adjustment Increase/ (Decrease)				
	Function	12/31/2021 Original Budget		12/31/2021 Total Budget	09/30/2021 Actual	% of Budget Should be 75	Comment
<u>General Government</u>							
General Fund - General Government	General Property Taxes	7,049,194	-	7,049,194	7,049,193	100.00	
General Fund - General Government	Omitted Taxes	-	-	-	-	-	N/A
General Fund - General Government	Mobile Home Fees	92,400	-	92,400	64,209	69.49	3rd Qtr receipted in October
General Fund - General Government	Managed Forest Land Tax	139	-	139	134	96.23	A majority of these funds are received in August at tax settlement time.
General Fund - General Government	Taxes from Utilities	335,000	-	335,000	-	-	This payment is received in December.
General Fund - General Government	Tax from Other Tax Exempt Enti	64,350	-	64,350	25,450	39.55	PILOT payments are not received until December or accrued at year end for receipt in January.
General Fund - General Government	State Shared Taxes	1,743,755	-	1,743,755	527,710	30.26	State Shared Aid is received in two (2) unequal payments (July & November).
General Fund - General Government	Personal Property Aid	44,127	-	44,127	44,127	100.00	Personal Property Aid is received in May.
General Fund - General Government	Exempt Computer Aid	48,371	-	48,371	48,371	100.00	Exempt Computer Aid is received in July.
General Fund - General Government	Video Service Provider Aid	31,997	-	31,997	31,997	100.00	Video Service Provider Aid is received in July.
General Fund - General Government	Election grant	-	-	-	-	-	
General Fund - General Government	Local Transportation Aid	711,094	-	711,094	532,622	74.90	Local Transportation Aid is received on a quarterly basis. All quarterly payments are the same, so there will be a deficit of roughly \$930 at year end.
General Fund - General Government	Connecting Highway Aids	70,766	-	70,766	53,074	75.00	
General Fund - General Government	State Pandemic Aid	-	-	-	2,573	2,573.39	N/A
General Fund - General Government	Payment for Municipal Services	84,808	-	84,808	84,821	100.02	
General Fund - General Government	Other Local Govt Grants	5,000	-	5,000	-	-	CVMIC \$5K grant anticipated and typically paid in July/August. Additional grant of \$2K available, but competitive. Utilities received this year's grant
General Fund - General Government	Liquor & Malt Beverage License	21,350	-	21,350	21,500	100.70	
General Fund - General Government	Operator License (Bartender)	12,000	-	12,000	8,541	71.18	Lower applications attributed to COVID
General Fund - General Government	Cigarette License	1,200	-	1,200	1,400	116.67	

City of Baraboo
3rd Quarter Financial Report_Revenues
September 30, 2021

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service		12/31/2021 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2021 Total Budget	09/30/2021 Actual	% of Budget Should be 75	Comment
	Function						
General Fund - General Government	Cable Television License	127,989	-	127,989	60,074	46.94	Charter Communications TV franchise fee is received quarterly for the previous quarter. 50% would be expected at this time
General Fund - General Government	Mobile Home Park License	1,580	-	1,580	1,580	100.00	
General Fund - General Government	Taxi License	90	-	90	80	88.89	
General Fund - General Government	Weights & Measures License	5,200	-	5,200	480	9.23	The application fees and license fees are in this account. License fees are typically received in November each year. 9 percent is reasonable.
General Fund - General Government	Miscellaneous License	3,060	-	3,060	3,208	104.82	Chicken, events, street use, right of way & second hand dealer licenses are in this account.
General Fund - General Government	Court Fines & Forfeitures	50,000	-	50,000	45,875	91.75	
General Fund - General Government	Sale of Maps & Supplies	50	-	50	52	104.02	
General Fund - General Government	Publication Fee	850	-	850	720	84.71	
General Fund - General Government	Other General Government	1,000	-	1,000	515	51.47	Snow removal & Lawn mowing, Admin Fees
General Fund - General Government	Intergov Charges (Loc Gov)	2,000	-	2,000	2,000	100.00	This revenue is the Airport administration fee. We typically receive it in June.
General Fund - General Government	Contributions from Ambulance	44,139	(22,244)	21,895	-	-	BDAS is occupying space in the Fire Department now and sharing expenses, rent from BDAS will not be received.
General Fund - General Government	Interest from TIFs	180	-	180	-	-	A journal entry is typically entered at year end for this amount.
General Fund - General Government	Other Dividend Interest Inc	300	-	300	-	-	End of Year Dividends
General Fund - General Government	Rents and Leases	15,913	-	15,913	12,976	81.54	
General Fund - General Government	Rental of Property	1,525	-	1,525	1,525	100.00	
General Fund - General Government	Sale of Assets	-	-	-	-	-	Unknown from year to year
General Fund - General Government	Sale of Property	-	-	-	-	-	Unknown from year to year
General Fund - General Government	Insurance Recoveries	-	66,138	66,138	66,142	100.01	
General Fund - General Government	Donations and Contributions	-	-	-	-	-	Unknown from year to year
General Fund - General Government	Purchase Card Rebate	11,000	-	11,000	12,066	109.69	

City of Baraboo
3rd Quarter Financial Report_Revenues
September 30, 2021

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service		12/31/2021 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2021 Total Budget	09/30/2021 Actual	% of Budget Should be 75	Comment
General Fund - General Government	Insurance Premium Refund/Adj	25,000	-	25,000	17,850	71.40	Workers Comp audit is performed in April. Last year we realized a \$25K dividend. We received a \$1,714 auto ins rebate from CVMIC 1st Quarter and a Work Comp refund 2nd Quarter
General Fund - General Government	Refund of Prior Years Expense	-	-	-	5,240	100.00	FSA deductions not used 2019 and court ordered restitution
General Fund - General Government	Proceeds from Notes	-	-	-	-	-	N/A
General Fund - General Government	Transfer from Disaster Aid	-	-	-	-	-	N/A
General Fund - General Government	Transfer from Debt Service	-	-	-	12,598	12,598.00	N/A
General Fund - General Government	Transfer from TIF	-	-	-	-	-	N/A
General Fund - General Government	Transfer from Capital Projects	-	-	-	-	-	N/A
General Fund - General Government	Transfer from Land Development	-	-	-	-	-	N/A
General Fund - General Government	Transfer from Capital Equip	10,000	-	10,000	-	-	By journal entry at year end.
General Fund - General Government	Transfer from Airport Operatng	-	-	-	-	-	N/A
General Fund - General Government	Transfer from Alma Waite	-	-	-	-	-	N/A
General Fund - General Government	Transfer from TIF Incentive	-	-	-	-	-	N/A
General Fund - General Government	Fund Balance Applied	901,304	252,723	1,154,027	-	-	Planned spenddown of fund balance to be realized at year end, as needed
General Fund - General Government	Fund Balance Applied-Designate	40,000	-	40,000	-	-	Planned spenddown of fund balance for the airport
Debt Service - General Government	General Property Taxes	1,849,078	-	1,849,078	1,849,078	100.00	
Debt Service - General Government	Contributions from Utilities	152,578	-	152,578	30,300	19.86	Utilities pay debt directly
Debt Service - General Government	Interest from Utilities	-	-	-	-	-	N/A
Debt Service - General Government	Transfers	1,144,574	3,000	1,147,574	-	-	TIFs pay debt directly
Capital Projects - General Government	General Property Taxes	72,200	-	72,200	72,200	100.00	
Capital Projects - General Government	State Development Grant	-	-	-	-	-	N/A
Capital Projects - General Government	Intergov Charges (Loc Gov)	-	-	-	-	-	N/A
Capital Projects - General Government	Sale of Assets	-	-	-	-	-	N/A
Capital Projects - General Government	Transfers	896,501	982,349	1,878,850	-	-	Fund Balance applied - Streets, PS/Admin building, Fire Station Renovations/Design
Special Assessment Projects - General	Sale of Assets	5,261	-	5,261	4,974	94.54	

City of Baraboo
3rd Quarter Financial Report_Revenues
September 30, 2021

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service	Function	12/31/2021 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2021 Total Budget	09/30/2021 Actual	% of Budget Should be 75	Comment
Special Assessment Projects - General	Transfers	18,000	-	18,000	-	-	City portion of assessable sidewalk
	General Government Total	15,694,923	1,281,966	16,976,889	10,695,256	63.00	

Finance Department

General Fund - Finance	Room Tax	10,000	-	10,000	9,926	99.26	Always a quarter behind in payments.
General Fund - Finance	Interest & Penalties on Taxes	500	-	500	2,150	429.95	Reasonable
General Fund - Finance	Dog & Cat License	10,000	-	10,000	9,028	90.28	
General Fund - Finance	Pet License Late Fees	900	-	900	1,380	153.33	The late fees for pet licenses aren't charged until April.
General Fund - Finance	Special Assessment Letter Fees	6,000	-	6,000	4,160	69.33	This revenue has two main sources. Fees that are paid up front and fees that are part of a quarterly billing. The revenue is one quarter behind, 69% is reasonable.
General Fund - Finance	Other General Government	800	-	800	931	116.33	
General Fund - Finance	Contributions from Streetlight	3,668	-	3,668	3,345	91.19	Allocated in 3rd quarter
General Fund - Finance	Contributions from Sewer	11,005	-	11,005	12,070	109.68	Allocated in 3rd quarter
General Fund - Finance	Contributions from Water	11,005	-	11,005	12,070	109.68	Allocated in 3rd quarter
General Fund - Finance	Contributions from Stormwater	11,005	-	11,005	12,070	109.68	Allocated in 3rd quarter
General Fund - Finance	Contributions from BID	-	-	-	1,700	1,700.00	New account allocated in 3rd quarter
General Fund - Finance	Interest on Investments	57,175	-	57,175	39,476	69.04	Interest has been impacted by the substantial decrease in rates attributed to the COVID Pandemic. This is better than anticipated. Will be short at year-end.
General Fund - Finance	Interest on Special Assessment	80	-	80	219	274.11	
General Fund - Finance	Interest on A/R	1,200	-	1,200	925	77.11	
	Finance Department Total	123,338	-	123,338	109,449	88.74	

City Attorney

City of Baraboo
3rd Quarter Financial Report_Revenues
September 30, 2021

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service				Budget Adjustment Increase/ (Decrease)		09/30/2021 Actual	% of Budget Should be 75	
	Function	12/31/2021 Original Budget		12/31/2021 Total Budget				Comment
								The budget of \$19K is derived from charging the Utilities, Airport & CDA for administration fees. Without an in-house attorney, departments will pay attorney fees as they are incurred.
General Fund - City Attorney	Attorney Fees	19,350	-	19,350	-	-		
	City Attorney Total	19,350	-	19,350	-	-		
City Administrator								
General Fund - City Administrator	Planning Grant	-	-	-	-	-		N/A
General Fund - City Administrator	Development Review Fees	-	-	-	-	-		N/A
General Fund - City Administrator	Fund Balance Applied	-	-	-	-	-		N/A
	City Administrator Total	-	-	-	-	-		
Economic Development								
General Fund - Economic Development Intergov Charges (Loc Gov)		-	-	-	-	-		N/A
General Fund - Economic Development Transfer from Land Development		-	-	-	-	-		N/A
								Planned spenddown of fund balance for marketing to be realized at year end, as needed.
General Fund - Economic Development Fund Balance Applied-Marketing		-	14,650	14,650	-	-		
	Economic Development Total	-	14,650	14,650	-	-		
Police Department								
General Fund - Police	Police Grant - COPS Grant	-	-	-	-	-		N/A
General Fund - Police	Police Training	4,300	-	4,300	-	-		Fully anticipated by year end.
								Per Chief, most law enforcement grants will be applied for in spring and summer
General Fund - Police	Police Grant	24,200	2,373	26,573	20,522	77.23		
General Fund - Police	Bicycle License	-	-	-	-	-		N/A
General Fund - Police	Parking Violations	34,000	-	34,000	35,488	104.38		
General Fund - Police	Police Fees	700	-	700	16,075	2,296.44		
								City is performing our own police transports, this revenue will be under budget
General Fund - Police	Transport Services	12,000	-	12,000	4,166	34.71		
General Fund - Police	Sale of Assets	12,000	-	12,000	12,237	101.98		
General Fund - Police	Donations and Contributions	-	-	-	-	-		N/A